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Accounting and Rural Rehabilitation in New Deal America

Stephen P. Walker
Professor of Accounting
University of Edinburgh Business School
29 Buccleuch Place
Edinburgh
UK
EH8 9JS

Email: walker.sp@gmail.com
Tel: +44 131 651 5543

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Abstract: The enabling potential of accounting is explored through an investigation of practices attending the rural rehabilitation program in 1930s USA. The paper examines the attempts of a progressive government agency to encourage the adoption of accounting on a substantial scale through 'supervised credit'. This episode is analysed by reference to concepts of supervision derived from the work of theorists such as Foucault and Giddens. The accounting techniques applied by rural families under supervision are discussed and their rehabilitative impacts assessed at the levels of the objectified population and its individuated subjects. It is shown that accounting featured prominently, at diverse levels of government, in what has been identified as the most significant attempt to address rural poverty in American history. While the educative functioning of supervised accounting had facilitative and enabling effects, its administrative functioning was surveillant, controlling and directing of those targeted for intervention.

Keywords: accounting, supervision, surveillance, rehabilitation, USA, New Deal

'*I fully believe that America will rise or fall in her greatness in proportion to her maintenance of a satisfactory self-sustaining rural life*.'
W. Kerr Scott, Commissioner of Agriculture for North Carolina
(*Hearings*, 1944, Part 4, p. 1450).

Introduction

There exists a voluminous history literature which demonstrates the functioning of accounting in the operation of genocide, oppression, exploitation and social exclusion. Studies of indigenous peoples for example, have revealed the disabling effects of accounting as a technology of governance; a device which facilitated dispossession and the transmission of the mentalities of the dominant (Greer & Neu, 2009). But there are also contributions to the literature which illustrate the potential for calculative techniques to counter such malevolent practices. It has been argued that accounting can be utilized as a moralizing force, a source of improvement (Francis, 1990). Historians of accounting and emancipation highlight the ways in which financial disclosures have been deployed in ventures to liberate and challenge inequality (Gallhofer & Haslam, 2003). Even in the unlikely setting of chattel slavery, where quantitative technologies were integral to exploitation, less sinister and moderating influences of accounting and accountability are discernible (Oldroyd et al, 2008).

The focus of this paper is on the role of accounting in a comprehensive, state-operated project designed to address rural poverty. Accounting was deployed in response to an unparalleled economic and social crisis in the United States which demanded ameliorative action on a massive scale. At least three-quarters of a million farm families were obliged by a federal agency to practice accounting in order to achieve their rehabilitation. The object population were small farmers during the 1930s and 40s and the accounting they were prescribed was designed to achieve individual, familial and national betterment. This focus contrasts with previous historical studies. The extant literature on emancipatory agendas invariably concerns the use of accounting *disclosures* to expose, critique, challenge and resist 'alienation, repression and injustice' (Gallhofer & Haslam, 2003, p. 159). The rehabilitative variant discussed here stresses the *performance* of accounting by the objects of intervention. Whereas most historical research on accounting as a technology for governing peoples focus on the accumulation of knowledge in centres of calculation, the current paper also emphasises the experience of those on the periphery (Miller & Rose, 1990; Neu, 2000; Neu & Graham, 2006; Graham, 2010).

The accounting prescription examined in this paper was implemented by progressive agencies of the New Deal era. The Resettlement Administration (RA) and its successor, the Farm Security Administration (FSA), attempted to address a deep social problem in an innovative and impactful way (Couto, 1991, 123). For its supporters the FSA constituted:

> …an heroic institution designed to secure social justice and political power for a neglected class of Americans; a pioneering effort to strike at the causes of chronic rural poverty; a unique and largely successful experiment in creative government; an agency embodying the social conscience of the New Deal; or a model effort in agrarian reform which was destined to serve as a seedbed for future wars on poverty in the United States and in some of the emerging nations of the world (Baldwin, 1968, p. 4).

For its critics, the agency represented a dangerous vehicle for Socialist experimentation and the anti-libertarian regulation of the lives of farming families. These contrasting assessments derived substantially from the activation of the principal technologies of rehabilitation - supervised credit and the supervised accounting that accompanied it. They resonate with seemingly divergent concepts of supervision in modern-day discourse, concepts which have seldom been subject of explicit discussion in accounting. For theorists such as Foucault and Giddens supervisory activity is fundamental to surveillance. The perpetual and direct supervision of individuals by those in positions of power is an important device for knowledge gathering and disciplining. In certain fields such practices are perceived as threatening and constraining. However, supervisory processes are also associated with competence-building and liberating the individual. The analytical framework used in the study is drawn from literature which explores these contrasting concepts of supervision and reveals the often dyadic character of its functioning.

The paper also seeks to contribute to a recent reassertion of American studies on core debates in critical accounting history. While local practitioners express fears about the demise of their discipline in the US (Fleischman & Radcliffe, 2005), accounting historians elsewhere are alert to the significance of this site for exploring controversies in the field. For example, Bryer (2012, 2013, forthcoming) has presented a Marxist accounting history of America's transition to capitalism. Walker (2010) argued that child accounting systems in the US represent a potent illustration of Foucauldian analyses of accounting as a disciplinary technology.

The rural setting examined in this study points to another intended contribution. Among the arenas which have been identified as potential sources of interdisciplinary engagement and searches for new research agendas in accounting history are the agricultural economy and rural society (Walker, 2005, 2006). These sites offer the prospect of advancing beyond the traditional emphasis on the industrial organization in the modern Anglophone world (Carmona, 2004).[1] It is often overlooked that the British industrial revolution was linked to its agricultural predecessor and that around its height, in 1851, agriculture remained by far the largest source of employment (Mathias, 1969, pp. 259-263; Bryer, 2004, 2006). In the USA, 44% of the population lived in rural locations as late as 1930. Rural-agrarian societies are a potentially important location for exploring the interfaces between accounting and the construction and maintenance of social structures, relationships and identities, in both past and present contexts.

[1] Among the few studies which have explored accounting histories in agricultural settings are Freer (1970), Macve (1985, 2002), Razek (1985), Carnegie (1995, 1997), Juchau & Hill (1998), Juchau (2002), Ji (2003), Bryer (2004, 2006), Jack (2005), Planas & Saguer (2005), Mussari & Magliacani (2007), and Ezzamel (2012).

The paper is structured thus. Concepts of supervision and the notion of an educative-administrative duality, are discussed in the next section. The context in which state projects for the rehabilitation of small farmers emerged in the US, the nature of the resultant programmes and the chronology of the agencies which implemented them, are then outlined. The accounting prescriptions designed to facilitate rehabilitation are subsequently analysed according to the educative (progressive) and administrative (repressive) functions of supervision. Evidence relating to the emancipatory impacts of accounting is then discussed on two dimensions. The first relates to the macro-level of the objectified population and the use of accounting data by the state to assess rehabilitative outcomes. The second focuses on rehabilitative effects of supervised accounting at the micro-level of the individual subject. The implications of the study are discussed in the conclusion.

Supervision, surveillance and emancipation

In the episode investigated it was supervised accounting that was deployed as an essential technology for the achievement of rehabilitation. In accounting the concept of supervision is seldom subject to explicit or sustained discussion. However, supervision surfaces in a number of important contexts. These include studies of budgetary control systems and budgetary participation, fixed overhead cost reduction, performance monitoring, regulatory oversight mechanisms, the effectiveness of audit teams, and the pedagogy of doctoral programmes. In particular, Hopwood's (1972) identification of different 'supervisory styles' focused numerous subsequent studies on role conflict and role ambiguity in research on accounting performance measurement (Hartmann, 2000). In their influential historical study, Miller & O'Leary (1987, p. 263) charted how scientific management, industrial psychology and costing successively offered new techniques for the observation, measurement and supervision of individuals.

The management literature invariably locates supervisors as first-level, departmental, managers who assign tasks and monitor the performance of employees under their charge. Historically, in industrial contexts, supervisors or foremen increasingly assumed a marginal status in organizational hierarchies, becoming a conduit for the transmission of decisions made by senior managers to the shop floor (Child & Partridge, 1982, pp. 3-12; Senker, 1995). In the workplace, supervision is often characterized by the direct, front-line, overseeing of the employee and therefore contrasts with the often remote planning and controlling functions performed by higher-level management. The shifting nature of supervision in organisations during industrial capitalism has featured large in debates about the labour process (Coopey & McKinlay, 2010).

In the field of human services, supervision is understood as more than a mode of directing people at work. The supervision of social workers by their employing agencies is perceived as a core facilitating process which not only improves the effectiveness of service delivery but also enhances the proficiency of the worker (Smalley, 1967). In this context supervision serves an educational function, becomes part of continuing professional development and a basis for self-reflective practice (Robinson, 1936; Bernard & Goodyear, 1998; Scaife, 2001). The educational and training function of supervision is also evident in arenas such as postgraduate degree programmes, and in apprenticeship systems where learning by doing under the eye of an expert is a condition of gaining access to a community of practice.

Supervision thus potentially embraces a range of activities. According to Kadushin (1976) there are three complementary functions of supervision in social agencies – administrative, educational and supportive. Administrative supervision recognizes that supervisors feature in the hierarchy of bureaucratic organizations and assume responsibility for the effective implementation of agency policies and procedures. Administrative supervisory tasks include co-ordination, monitoring and the evaluation of work performed. They also involve the supervisor acting as a channel of communication through the organizational hierarchy. By contrast, educational supervision concerns imparting to the supervisee the competencies necessary to practice the role assigned. This function is developmental – it seeks to nurture the specific knowledge and skills required by the supervisee through individual conferences and/or group meetings with the supervisor (Kadushin, 1976, pp. 125-127). The third function of supervision is supportive. This involves the supervisor providing ongoing support to the supervisee in situations which may disrupt the performance of the roles assigned (ibid, pp. 198-205). Other models of supervision also tend to identify distinctive administrative-managerial dimensions on the one hand and facilitative-developmental dimensions on the other (see Heron, 1989; Nicklin, 1997; Powell, 2004; Proctor, 1987).

Evidently, in its administrative-managerial guise supervision assumes a monitoring function. The supervisor watches over the supervisee to ensure adherence to prescriptions. The supervisee is accountable to the supervisor for tasks performed and is obliged to give ‘an account or recording of her work’ (Inskipp & Proctor, 2001, p. 1). Here the evaluative component of supervision is emphasized and this is attended by the formulation of corrective responses to address deficient performance. In its administrative functioning supervision is often perceived as surveillant. If surveillance essentially concerns making ‘visible the identities or behaviours of people of interest to the agency in question’ (Lyon, 2002, p. 2) then supervision is one of its technologies. Indeed, a recently published introductory text on the surveillance society bears the title *SuperVision* (Gilliom and Monahan, 2013). While it tends to emphasise direct, physical forms of ‘watching’ in close proximity, the supervisory gaze may be extended beyond the face-to-face by the maintenance of bureaucratic records and files pertaining to the supervisee (Lyon, 2007, pp. 76-81).

Not surprisingly, the identification of administrative-managerial supervision as a potentially ominous mode of surveillance has encouraged Foucauldian analyses, especially in clinical fields. For example Gilbert (2001, p. 199) contests that reflective practice and clinical supervision in nursing represent techniques of surveillance designed to render visible the activities of professionals and ensure their disciplining. Foucault (1991, p. 299, *emphasis added*) himself elucidated the ‘institutions of *supervision*’ within the carceral. He emphasized the key observational role of the supervisor in disciplinary society, ‘where panopticism reigns’ (1994a, p. 70):

> With panopticism, something altogether different would come into being; there would no longer be inquiry, but supervision [*surveillance*] and examination. It was no longer a matter of reconstituting an event, but something-or, rather, someone-who needed total, uninterrupted supervision. A constant supervision of individuals by someone who exercised a power over them-schoolteacher, foreman, physician, psychiatrist, prison warden- and who, so long as he exercised power, had the possibility of both supervising and constituting a knowledge concerning those he supervised (Foucault, 1994a, p. 59, *emphasis in original*).

Importantly, in the context of the current study, Foucault considered that the supervisor was a functionary with responsibility for connecting ‘the individualized behavior of the inmate’ with ‘knowledge of the general social body’ (Simon, 2005).

Some other commentators place supervision at the heart of their conceptualisation of surveillance. According to Giddens (1981, pp. 169-170; 1985, pp. 13-15) surveillance represents an authoritative resource of time-space distanciation which generates administrative power, particularly that concentrated in, and exercised by, the modern nation-state. Surveillance assumes two forms, the collection and storage of coded information, and ‘the direct *supervision* of the activities of some individuals by others in positions of authority over them’ (1985, p. 14, *emphasis added*). These two dimensions are closely connected, especially when the information amassed is deployed ‘in a direct way to the supervision of human activities’ (1985, p. 47). Similarly, for Dandeker (1990, p. 38) ‘surveillance involves a deliberate attempt to monitor and/or *supervise* objects or persons’. ‘Supervisory discipline’ pertains where surveillance involves the gathering of information for the purpose of monitoring behaviour and ensuring the compliance of the subject person(s) with instructions (ibid, p. 37).

In recent times disquiet has been expressed about creeping ‘supervisory discipline’ in the fields of health and social care. Here the intrusion is deemed antithetical to the educative function of supervision. Indeed, supervision has become a contested practice. In a context where accountability and performance management increasingly feature in service delivery (Freeth, 2007, p. 167), debate has ensued over whether modern forms of clinical supervision constitute surveillance (Gilbert, 2001; Grant & Townend, 2007; Northcott, 2000). In social work concerns have been expressed about the extent to which a focus on risk management has promoted forms of supervision which emphasise the micro-managerial surveillance of practitioners (Beddoe, 2010, Peach & Horner, 2007). Contrasts are increasingly drawn in the literature between ‘emancipatory’ modes of supervision and technical supervision. According to Johns (2001) when the intention is to create a liberated practitioner supervisory processes are facilitative, empowering and enabling. When the object is to produce a practitioner concordant with organizational priorities supervision veers towards controlling and directing.

The concepts of supervision articulated in the foregoing discussion are summarized in Table 1.

Table 1. Concepts of supervision

Type	**Educative-Supportive**	**Administrative-Managerial**
Function	Building the competence of the supervisee to pursue an assigned role and the provision of support during its performance	Conformity of the supervisee to agency policies, procedures and rules in the performance of an assigned role
Techniques	Instruction, teaching, tuition, coaching, hand-holding, assessment	Observation, surveillance, monitoring, evaluation, 'supervisory discipline'
Impacts	Facilitating, empowering, enabling, liberating	Controlling, restraining, directing, confining

Although the content of table 1 clarifies the discussion of opposing notions of supervision, it does construct an overly dichotomous and static view. As organizational research shows, formalized procedures may be constructed in ways which are both enabling and coercive (Adler & Borys, 1996). The functioning and technologies of managerial supervision may shift in a single organization over time (Coopey & McKinlay, 2010). The achievement of supervisory projects designed to build competence invariably requires knowledge of progress toward that aim, gathered through surveillance.

Likewise, techniques associated with educative-supportive supervision, such as teaching, can have the controlling and directing impacts associated with administrative-managerial supervision. Although administrative-managerial supervision operates with a view to achieving conformity and is restraining, its corrective and re-orientating effects may discipline in ways which place the deviant on the path to improvement, and thus have impacts more commonly associated with educative-supportive supervision. Further, it is through monitoring and evaluating performance that those in need of supportive supervision become visible. Even though he is often invoked in the context of sinister aspects of supervision/surveillance, Foucault conceded that there remained scope for emancipatory actions through the alteration of such practices at the micro-level (Hindess, 1998).

Such complexities are apparent in the historical instance explored here. It will be suggested that, in common with other state-operated case-based ‘welfare’ projects, supervision exhibited both educative-supportive functions (which are facilitative and enabling) and administrative-managerial functions (which are surveillant and controlling). The former function was dominant in the case of state provision of supervised credit to achieve rural rehabilitation. However, the achievement of this objective required the significant presence of the former, and the intrusion which this represented became a source of criticism of the rural rehabilitation programme. As will be shown later, these potentially dual functions of supervisory activity centred on the performance of accounting by client families. Before exploring these tensions, it is first necessary to explain how the focal programme came into being.

The emergence of the rural rehabilitation program

Rural rehabilitation was directed at farm tenants and sharecroppers who permanently experienced standards of living below levels considered acceptable. These were small, low-income family farmers whose plight aroused deep concern during the interwar depression in American agriculture.

The depression in agriculture

During the First World War and its immediate aftermath demand for American grain, meat and fibres increased substantially. In response, millions of acres of land were brought into production, particularly in the Great Plains. However, as European agriculture recovered, as cotton was challenged by synthetic fibres, and as patterns of domestic food consumption changed, agricultural prices collapsed. By 1932 commodity prices stood at 52% of their pre-war average (Mitchell, 1975, p. 68; Young, 1993). With the decline in prices came falls in farm income and real-estate values (Saloutos, 1982, p. 5; Mitchell, 1975, pp. 64-67, 181-183).[2]

[2] In 1932 40% of farms in the US were mortgaged (Mitchell, 1975, p. 68). The mortgage debt on the average American farm increased from $1,700 in 1910 to $3,500 in 1930 (*First Annual Report*, 1936, p. 3; Wall & Engquist, 1935, pp. 1-2).

The bank failures and contracted markets which followed the crash of 1929 ensured that the already fragile 'agricultural structure gave way' (Asch & Mangus, 1937, p. 3). The annual incomes of farmers fell by a further 50% between 1929 and 1932 and farm property values declined by almost a third (Gaer, 1941, pp. 49-50). It was the traditional, family farmer who suffered most. When prices for foodstuffs had been high many borrowed heavily to invest in land and machinery. But now they were unable to meet debt repayments (Grant, 2002, pp. 16-18; Temin, 2000, p. 303). Their distress was evidenced by rising rates of bankruptcy, 'abandoned farm homesteads, dilapidated buildings, equipment in disrepair, longer working hours … a reduced level of living, lack of ready cash or credit, and a rising wave of political discontent in rural areas' (Baldwin, 1968, p. 32).

In 1930 47% of American farm families lived in poverty (Grant, 2002, p. 29). By the autumn of 1933 almost 1.15 million families in rural areas were receiving public assistance as unemployed (Asch & Mangus, 1937, pp. 3-6; *First Annual Report*, 1936, p. 1; Wiley, 1937). This represented one-third of all families on the relief roll. Numerous others not receiving relief earned income at levels associated with poverty (Maddox, 1939; *Farm Security Administration*, 1941, p. 7; Gaer, 1941, pp. 7-8). The early to mid-1930s were years of the Dust Bowl, *The Worst Hard Time* (Egan, 2006), of chronic poverty in the Cotton Belt (Mertz, 1978, pp. 1-19). This was the period of mass migration from the Great Plains to the Pacific coast, as captured by John Steinbeck in *The Grapes of Wrath* (1939) (also *Security for Farm Tenants*, 1940, pp. 6-9; Worster, 2004, pp. 44-63).

Policy makers turned their attention to addressing the chronic poverty afflicting rural families. The issue featured large in Roosevelt's successful presidential election campaign of 1932 (Young, 1993). By '1933 the plight of farmers was of more immediate concern to New Deal policy-makers than the problems of industrial workers' (Badger, 1989, p. 147). In May 1933 the Agricultural Adjustment Act was passed in an attempt to limit farm production and thereby increase prices (Young, 1993). In the same month the Federal Emergency Relief Administration (FERA) was established to relieve mass unemployment (Mitchell, 1975, pp. 185-200; Oppenheimer, 1937). This suite of 'federal programs to alleviate poverty during the New Deal were without precedent' (Echeverri-Gent, 1993, p. 39).

Rural rehabilitation agencies

From the mid-1920s localized experiments in rehabilitating subsistence farmers had been performed (Baldwin, 1968, pp. 35, 61; Grant, 2002, pp. 88-89). During the early 1930s those administering relief in rural areas called for measures which would restore farmers 'as self-respecting citizens' (Kirkpatrick, 1938, p. 1). In April 1934 the federal government responded when FERA established a Division of Rural Rehabilitation and Stranded Populations. The object was to assist destitute farmers not by temporary 'relief', but by offering a more permanent solution to rural poverty (Baldwin, 1968, pp. 62-63; Asch & Mangus, 1937, pp. 15-21; *First Annual Report*, 1936, p. 9; Westbrook, 1935).[3] Loans would be provided for farm equipment or stock, or relocation offered, with the object of helping family farmers to become self-supporting at a decent standard of living. Funds for that purpose were to be distributed to the emergency relief administrators in each state, who in turn, devolved them to county relief officials. A year later FERA established state rural rehabilitation corporations to administer loans to farmers (*Hearings*, 1944, Part 3, pp. 982-983; Larson, 1947, pp. 18-40; Westbrook, 1935).

Although FERA's rehabilitation program was considered innovative it proved an insufficient response to the problem of rural poverty (Baldwin, 1968, p. 84). In mid-1935, as part of the 'Second New Deal' and reflective of a leftward shift in policy, responsibility for rural rehabilitation was transferred to the Resettlement Administration (Baldwin, 1968, pp. 85-94; *The Resettlement Administration*, 1935; Wiley, 1937). The RA, a centralized federal agency under the direction of Rexford G. Tugwell (whose advocacy of central planning and communitarian ventures earned him the nickname 'Rex the Red'), pursued a more coordinated national program (Grant, 2002, pp. 86-96).

Whereas rehabilitation was initially conceived as an attempt to help farmers 'get back on their feet' (*Helping the Farmer Help Himself*, 1936), it was now understood as an assault on rural poverty and an attempt at social reform (Gilbert & Howe, 1991). The goal of rural rehabilitation became 'the improvement of the human condition'

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[3] According to Baldwin (1968, p. 63, fn 18), the term 'rehabilitation' emanated from attempts to restore disabled servicemen to occupational fitness after World War One.

(Baldwin, 1968, p. 107). Contrasts were drawn between the degrading effects of distributing relief under the Elizabethan ‘poor laws’ and the new philosophy of the state taking responsibility for the unemployed (Larson, 1947, p. 44; Walker, 2008). The more expansive concept of ‘rural rehabilitation’ was to become the major focus of the RA. The administrative vehicle for pursuing this object was its Rehabilitation Division (*First Annual Report*, 1936, p. 9).

Following the findings of The President’s Committee on Farm Tenancy, 1936, and the passing of the Bankhead-Jones Farm Tenant Act, 1937 the work of the RA, including that of its Rehabilitation Division, was transferred to a new agency - the Farm Security Administration (Maddox, 1937).[4] The FSA was to become ‘one of the most forward-looking as well as one of the most bitterly fought agencies sponsored by the New Deal’ (Saloutos, 1974, p. 411). Rural rehabilitation was the largest of the FSA’s programs as measured by funds deployed and families assisted (Maddox, 1968; McConnell, 1953, pp. 89-90). Under the FSA the shift towards addressing the deeper economic and social adversities afflicting rural communities was more profound (Gaer, 1941, p. 8; Larson, 1947, p. 4; Kirkendall, 1982, p. 111). Rehabilitation was now understood as a ‘very broad concept’ (*Hearings*, 1943, Part 1, p. 77), as the process by which low-income farm families became permanently self-sustaining and the conditions of rural life were improved (Gaer, 1941, p. 201; Grant, 2002, pp. 112-113). Given the contemporary socio-economic significance of this group their rehabilitation would represent an important contribution to advancing ‘the general welfare of the nation’ (Larson, 1947, p. 4; *Supervisors’ Guidebook*, 1942, p. 1).

Scope of the programme

The work of the RA and FSA represented a large-scale assault on rural poverty. A Congressional committee concluded that ‘never before in the history of our country has a more all-embracing programme for the relief of needy farmers been undertaken by the Government’ (*Report of Select Committee*, 1944, p. 3). At the end of June 1935 366,945 farm families were included in the rural rehabilitation programme operated

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[4] The circumstances attending the demise of the RA and the establishment of the FSA are comprehensively described by Baldwin (1968, chaps 4-6).

under the FERA (*First Annual Report*, 1936, p. 9). By mid-1936 the RA had 536,302 rural rehabilitation families on its books and spent $95m on the programme (Baldwin, 1968, p. 108; *Report of the Administrator*, 1937, p. 3; Kirkendall, 1982, p. 117). Given that the average standard loan family comprised 5.1 persons, the number of potential beneficiaries was clearly considerable (*First Annual Report*, 1936, p. 10).

Appropriations for the rural rehabilitation programme operated by the FSA were $118.3m in 1937-8 and peaked at $183.9m in 1941-2. Appropriations for a tenant purchase programme (which provided loans for the acquisition of farms) totaled $10.0m and $52.5m in the same years (Baldwin, 1968, p. 317; Echeverri-Gent, 1993, p. 58).[5] Between 1936 and 1943 $809m was loaned to families for rehabilitation purposes (*Report of Select Committee*, 1944, p. 21; *Hearings*, 1944, Part 3, pp. 986-987). In 1936 the average rural rehabilitation loan granted was $404. By 1940 it was $600. Approaching 770,000 families across the US (though especially in the South) received standard rural rehabilitation loans between 1935 and 1945. Although there is evidence that a number of farmers did not apply for loans due to fear of debt and government interference, and the programme discriminated against many of the poorest and African American farmers,[6] by 1945 12% of all farm families in the nation had received one (Larson, 1947, p. 2; Baldwin, 1968, pp. 200, 398; Mertz, 1978, p. 191).[7] Given that each client was accepted on the basis of preparing plans and budgets and were obliged to keep financial records, the scale of the accounting performed on the programme was substantial (*Report of the Administrator of the Farm Security Administration*, 1940, p. 6).

As the data above suggests the FSA's programmes expanded until the early 1940s. Thereafter, economic recovery and wartime mobilization took precedence over addressing rural poverty. Long-standing critics of the agency - anti-New Dealers,

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[5] Fewer loans were granted under the Tenant Purchase Programme than under the rural rehabilitation programme. The scheme was criticized from the outset for its meagre appropriations (Maddox, 1937). At 30 June 1943 33,559 borrowers had been loaned a total of $191m (*Hearings*, 1944, Part 3, p. 1017; Banfield, 1949). Borrowers represented no more than 2% of tenant farmers in the US (Baldwin, 1968, p. 199; Saloutos, 1974).

[6] See Baldwin, 1968, pp. 201, 218; Gaer, 1941, p. 65; Grant, 2002, pp. 99, 113-114; Kirkpatrick, 1938, pp. 7, 32; Mertz, 1978, pp. 192-193; Myrdal, 1944, pp. 273-278; Taeuber & Rowe, 1941, p. 1; Wiley, 1937.

[7] Many clients received supplemental loans in addition to their original borrowings (*Hearings*, 1943, Part 2, p. 817; 1944, Part 3, pp. 988-989).

financial institutions and 'conservative agricultural forces' (the American Farm Bureau Federation in particular) - found that their arguments fell on more fertile ground (Gilbert & Howe, 1991, p. 215; Kirkendall, 1982, pp. 114-117, McConnell, 1953, pp. 97-111; *Rural Relief*, 1942). Rural rehabilitation was increasingly perceived as a radical and costly experiment. Despite the protestations of organisations representing tenant farmers, African Americans and religious groups, Congress wielded the budgetary axe after 1942 (Grant, 2002, pp. 182-190; Mertz, 1978, pp. 219-220). In 1946 the agency was abolished and replaced by the Farmers Home Administration (Baldwin, 1968, chaps 11-12, *Report of Select Committee*, 1944, pp. 24-28).[8]

Supervised credit

The main instrument utilised by the RA and the FSA was the Standard Rural Rehabilitation Loan, a 'unique development in the field of farm credit' (*Hearings*, 1944, Part 3, p. 983) and the 'essence' of the rural rehabilitation programme (Baldwin, 1968, p. 200; *Report of the Administrator of the Resettlement Administration*, 1937, p. 3). These loans were characterized by an emphasis on 'welfare objectives' rather than 'conventional banking principles' (ibid). Credit was made available at reasonable rates of interest to those unable to secure finance from commercial lenders (due to insufficient equity and/or limited skills in farm management). Standard Rural Rehabilitation Loans were available at 5%, over a short term and were secured by liens on crops and chattels. The loan funds could be used to purchase tools, machinery, livestock, feed, seed, fertilizer and also to repair buildings and meet household needs (*Helping the Farmer Help Himself*, 1936). As critics pointed out, loans were available 'to meet almost every conceivable wish of a farmer' (*Report of Select Committee*, 1944, p. 26). The FSA also provided 3% loans over 40 years to assist tenants seeking to secure permanent improvement by purchasing a farm (*Security for Farm Tenants*, 1940, p. 12).

[8] Although the latter retained some of the less 'socialistic' elements of the rural rehabilitation programme, its focus was on the provision of supervised loans to facilitate tenant purchase (*A Brief History*, 1989).

Rehabilitation and tenant purchase loans were made available as forms of supervised credit. This combination of loans plus supervision and associated techniques (ie accounting) was a new approach to alleviating rural poverty (Supervisors' Guidelines, 1942, p. iii; Larson, 1947, p. 11) and considered a 'social invention of high significance' (Black, 1945). As borrowers could offer little security and public monies were at risk, the loan would be supervised (Larson, 1947, pp. 130-132). Successive Administrators of the FSA affirmed that supervision was the key to rural rehabilitation (*Hearings*, 1943, Part 1, p. 126) and the *sine qua non* of the success of the programme (*Hearings*, 1944, Part 4, p. 1475):

> Supervision is the heart of our several programs. It was early found that the Federal Government could not make any headway in solving the problems inherent in rural poverty by credit alone. While credit is an essential tool of rehabilitation, since most of the families we have been dealing with lack resources which they can only obtain through credit, those families are also deficient in other respects. In particular, they are at a disadvantage because many of them lack the necessary skills to carry on successful farming operations (*Hearings*, 1943, Part 1, p. 7).

Through the close monitoring of the client family and their instruction in farm management, supervision would constitute 'the real security for the loan' (Maddox, 1939, p. 893) and effect the transformation to a successful business and domestic operation (*The First Step*, 1945, p. 7).

The supervisory function was performed by legions of agency employees (Larson, 1947, pp. 62-83). These occupied the frontline of an administrative hierarchy designed for the regulation and advancement of the objectified population. Under the FERA, rehabilitation supervisors and home rehabilitation assistants might be appointed if there were sufficient clients in the county. A more comprehensive, uniform and hierarchical structure was introduced by the RA and continued by the FSA. Responsibility for the implementation of all FSA programmes focused on 12 regional offices, whose work was overseen by the national office in Washington D.C.[9] Each of the 47 States also had a director who maintained administrative supervision over 275 district and 2,150 county offices (*Hearings*, 1943, Part 1, p. 119, 121; Part 2,

[9] The FSA was also divided into a number of divisions, one of which was responsible for Rural Rehabilitation (Gaer, 1941, chap. 8). In 1943 the Rural Rehabilitation Division had four sections covering farm management, home management, farm debt adjustment and tenure improvement. Communications with the US National Archives suggest that there are no surviving records of the farm and home planning sections, potentially an important source for tracking the development of accounting prescriptions.

p. 804). Each district contained around seven counties and was headed by a 'district supervisor' who monitored the work performed in the counties and approved loans to rehabilitation clients (Baldwin, 1968, pp. 244-249)[10].

The direct supervision of clients was performed by county-level staff. The County Rural Rehabilitation Supervisor (the 'farm supervisor', usually male) dealt primarily with farm management and loans processing. Associate Supervisors (usually female), or County Home Management Supervisors (or 'home supervisor') (Larson, 1947, pp. 132-133), 'encouraged farm women to improve their standard of living through careful budgeting, self-sufficiency, bartering, and supplemental income' (Grant, 2002, p. 111). In 1943 the FSA employed 3,478 farm and 2,238 home supervisors (*Hearings*, 1943, Part 2, p. 821).

Within counties supervisory work was organized around defined geographical areas on the basis of case load and distance (*Supervisors' Guidebook*, 1942, p. 43). A survey in 1942 indicated that each farm supervisor serviced an average of 200 borrowers while home supervisors serviced 286 (Larson, 1947, p. 147; *Hearings*, 1943, Part 1, p. 106). In 1943 the total cost of supervision represented 45% of the FSA's appropriation and 83% of its administrative expenses (*Hearings*, 1943, Part 1, p. 207; 1944, Part 3, p. 1171). Much of this expenditure arose as a result of supervised accounting.

Accounting prescriptions

Rural rehabilitation depended on the sustained application of improved farm and home methods by families (Gaer, 1941, pp. 66-67). Foremost among these methods was accounting (Maddox, 1968, p. 1358). As Figure 1 illustrates vividly, the FSA cultivated the notion that borrowers who were attentive in accounting would secure

[10] Baldwin (1968, p. 249) provides the example of FSA Region 4 (comprising Virginia, West Virginia, Kentucky, Tennessee and North Carolina) where, in 1938, 55,000 client families were supervised by 315 County Rural Rehabilitation Supervisors and 218 County Home Management Supervisors, operating from 226 county offices. The work of county supervisors was reviewed by 23 District Rural Rehabilitation Supervisors based in the same number of district offices and 14 District Home Management Supervisors. Surviving archival records for this region also indicates that: District Home Management Supervisors compiled weekly reports of the number of client plans examined and technical assistance given; the Associate State Director of Rural Rehabilitation prepared monthly reports of supervisory fieldwork (visits made, miles travelled, plans approved) in each district; and monthly summaries of home management supervision were prepared at the regional level (Miscellaneous Reports, 1934-1940).

betterment while those who were neglectful would remain in poverty. Accounting was also a key focus of supervisory practice. An FSA manual for county-level supervisors asserted that supervision was offered to client families 'in order that they may develop sound farm and home plans, learn better methods of farm and home operations, and keep and use records of these operations as a basis for improved planning' (*Supervisors' Guidebook*, 1942, p. 3).

(Figure 1 about here)

The importance attached by the RA and FSA to accounting reflected contemporary efforts to encourage farmers to adopt modern management practices. Research performed by the Division of Farm Population and Rural Life in the U.S. Department of Agriculture after World War One found that account keeping was deficient among farming families and urged more budgeting and planning (Larson & Zimmerman, 2003, pp. 71-86). Organisations such as the American Farm Economic Association distributed account books, abstracted their contents and reported the results in farm management demonstrations (Case, 1921). Credit agencies increasingly required that applicants prepare inventories, estimates of net worth and budgetary plans. The county agents of the Extension Service of the US Department of Agriculture offered educational programmes for farmers and homemakers on bookkeeping, budgeting and the analysis of financial performance. From the 1920s the work of the Extension Service gave rise to farm accounting associations (Hudelson, 1933; Wilson & Dixon, 1947). During the interwar years accounting and record keeping were identified as the foundation of 'any Farm Management extension program, state or county' (Berg, 1939, p. 326; Arnold, 1931). However, under the rural rehabilitation programme accounting was taken to another level and made compulsory. Accounting took the form of farm and home plans and farm family record books.

The farm and home plan

A series of agency officials emphasized the centrality of the Farm and Home Plan to the achievement of rural rehabilitation. For James Maddox, Director of the Rural Rehabilitation Division of the FSA, it was the 'key instrument' (Banfield, 1947, p. 473). For Gaer (1941) it constituted 'the very foundation of rehabilitation' (p. 121), 'the hub of the Farm Security program, from which radiate all the other activities' (pp. 98-99). As shown in Figure 2 FSA staff sometimes deployed propagandist imagery to illustrate how sound farm and home planning was the route to socio-economic advancement (Economic Development. Education, Jan 1935-Dec 1939 (Community Newsletters)).

(Figure 2 about here)

Reflecting the state's attempts to restore the fortunes of the family farm as an essential American institution, the farm and home plan focused on the whole family (Baldwin, 1968, p. 193; McConnell, 1953, p. 87). Accordingly, the plan involved family members inscribing and analyzing the current financial position, identifying capital investment needs, constructing a budget for farm and family living and determining the amount and type of loan necessary to achieve rehabilitation (Baldwin, 1968, p. 252). Once agreed, the plan was to be 'the family's guide to a better living' and future security (*Supervisors' Guide Book*, 1942, p. 11), the foundation of improvement (Larson, 1947, p. 139). The plan was prepared and implemented with the active support of farm and home supervisors (Grant, 2002, p. 111; *The First Step*, 1945, p. 5; *Supervisors' Guidebook*, 1942, p. 17). It was estimated that on average a whole day was required to prepare a plan (*Report of the Administrator of the Farm Security Administration*, 1940, p. 6). Not surprisingly supervisors often preferred to formulate plans in group meetings of borrowers (ibid).

(Figure 3 about here)

An example of a Farm and Home Plan is provided in Figure 3. Part 1 of the document concerns data which facilitated administrative supervision by spatially locating the farm and identifying its inhabitants. Part II comprises a review of farm production, sales and cash position in the previous year and thereby set a benchmark against which future advancement could be gauged. Part III concerns estimates of crops and livestock produced and the value of sales therefrom for the coming year. Its content illustrates the detailed and instructive calculations which the rehabilitating farm family were expected to compile under supervision. In Part IV the family and supervisor documented fixed and current assets and liabilities with a view to preparing a 'financial statement' and a calculation of current net worth. The latter too, would be utilized as the key measure of progress towards rehabilitation.

In a series of statements comprising 'Part V - Financial Plans for the Coming Year', estimates of all farm and home payments were abstracted and items of capital expenditure identified. The amount to be borrowed from the FSA was determined as the difference between total expenses and what the family could pay to meet these outlays. By comparing changes in revenue, expenditure and net cash income, a 'financial summary' was compiled which showed short term advances (or otherwise) in farming operations. A 'loan analysis' and 'repayment schedule' revealed likely progress towards repaying the rehabilitation loan. The farm and home plan was signed by the applicant and the county and home supervisors and forwarded for approval to the district supervisor. Once signed, the completed plan constituted an agreement between the borrower and the agency and was to be adhered to as closely as possible. It was expected that the farmer would henceforth be sufficiently disciplined to operate in 'reasonable conformance' with the approved budget (*The First Step*, 1945, p. 6).

As its name suggests, the plan was to encompass the finances of both farm and home. This reflected the assumption that the family farm functioned as an integrated space of production and consumption. The accounting regimen was configured to capture the 'total economy' of the business and household family (Reid, 1939; *First Annual Report*, 1936, p. 10). Domestic food supply for example, might be produced on the farm. Further, not only were family members potential contributors to the business enterprise, they could also be a drain on the resources it generated (Baldwin, 1968, pp. 250, 289-290; *Hearings*, 1944, Part 3, p. 984). There was a risk that non-participation by a spouse in the planning and accounting process would imperil the repayment of the loan and frustrate the rehabilitation project (Oppenheimer, 1937, p. 483).

The 'Home Section' of the plan is illustrated in Part VI of Figure 3. Its detailed contents were a focus for the supervised instruction of the homemaker in domestic accounting and management. The Home Section commenced with 'Our Plan for Food'. This presented a detailed budget of the food and fuel requirements of the household and whether each item would be bought or produced on the farm. Much emphasis was placed on maximizing the amount of food which was cultivated and preserved for consumption at home. A series of other tables in the 'Home Section' were designed to assess whether the family was properly housed, and had provided sufficiently for household equipment, furnishings, clothing and medical care (*Supervisors' Guidebook*, 1942, pp. 24-29). The need to provide an 'explanation' for non-food costs might encourage greater discipline among those prone to frivolous expenditure. A summary table headed 'Our cash family expenditure will be limited to' potentially had similar controlling effects.

The farm and home plan was the beginning of supervised accounting and focused on the strategy for achieving rehabilitation. Its preparation and monitoring disciplined the family towards that objective. It was assumed that each borrower would keep their farm and home plans current and sensitized to changing circumstances.[11] Inability to make repayments as a result of adversities such as death, illness, weather or market conditions could result in the formulation of a revised plan (*Hearings*, 1944, Part 3, p. 984). It was expected that a new plan would be produced each year in the form of an Annual Farm Business Statement and Farm Plan[12] and an Annual Home Business Statement and Home Management Plan[13]. The annual process of 'analysis and planning', involving the review of previous farm and home plans, was perceived as conducive to keeping the goals of the subject family to the fore and identifying the ways of achieving them (*Supervisors' Guidebook*, 1942, p. 48).

The farm family record book

Reviewing the achievement or otherwise of the plan involved an analysis of the contents of a Farm Family Record Book (record book). Borrowers received new proforma books each year and were expected to complete them diligently. Both spouses were required to sign an agreement that they would keep the book to the best of their ability and follow the Farm and Home Plan as closely as possible (*Hearings*, 1943, Part 1, p. 290). The record book issued by the FSA was described as a

[11] Larson (1947, p. 150) contends that this expectation was not achieved in the early years of the rehabilitation programme but by 1943 borrowers were 'On the whole…operating with current plans'.
[12] This contained the following: a report of last year's business, a balance sheet and calculation of net worth, a crop and livestock plan for the following year, and a budget of income and expenditure for the coming year.
[13] This contained statements detailing consumption in the previous year and budgeted consumption in the coming year for food; clothing; supplies and household furnishing and equipment; housing, health, medical, personal and family development.

document offering space ‘under a single cover, to keep a year’s record of all happenings regarding your farm business and family living’ (*Farm Family Record Book*, 1940, p. iii).[14]

The configuration of the record book also suggests the elemental status of the household-family in governmental projects designed to improve the welfare of segments of the population (Foucault, 1994b). While its keeping was intended to educate the farm family in a technique which would contribute to their advancement, it also disciplined the client into day-to-day activation of the plan, helped secure adherence between episodes of direct observation by the supervisor, and connected each peripheral farmstead to the informational hierarchy of the agency. As will be shown later, the informational contents of farm and home plans and record books were accumulated and analysed by the agency at its county, district, regional and national centres of calculation in order to monitor the progress of its dispersed communities of clients. By determining its content in accord with agency objectives, and through its completion by the farm family, the record book facilitated action at a distance. The data contained in record books was not only used by supervisors to discipline individual borrowers, it was also the foundation for the subjectified borrower disciplining her/himself.

The numerous details to be inscribed in the 40+ pages of the record book illustrate the range of financial, production and consumption activities the agency sought to govern. The accounting forms included: a farm inventory of land and buildings, machinery, and equipment, livestock feed, seed and supplies (with instructions for charging depreciation); a household inventory of equipment, furnishings and food; a statement of net worth; an analysis of creditors and the payment of debts; a monthly record of money received from farm and home operations analysed by source; a monthly record of all farm payments, analysed by expense category; a monthly record of all family living expenses, analysed by category; a record of purchases and sales on credit, analysed by type, payments made/received and balances due at the year-end;

[14] The record book used by the FSA was most likely based on account books developed for the Bureau of Home Economics of the US Department of Agriculture. These were made available to facilitate the wise management of the financial affairs of farm families by meticulous recording and analysis of receipts and payments and reviews of changes in net worth (*Farm Family Account Book*, 1935). As this only covered the home it was also necessary to keep a separate account book for farm operations.

annual statements summarizing the monthly totals for money received, farm operating expenses, family operating expenses, capital goods purchased; an analysis of monthly cash flow; a statement of progress made in the payment of debts; a statement detailing the monthly totals of home produced food which had been conserved by canning and drying, including year-end stock and a comparison with budgeted production; an account of food produced for home use, analysed monthly by type with estimations of market values, amounts consumed and comparisons with planned production; crop production and disposal records, analyzing actual yields and values with those budgeted in the farm plan; a livestock production and disposal record, also identifying variances from the plan; a record of livestock purchases and sales; and a yearly summary of livestock (*Farm Family Record Book*, 1940; Larson, 1947, pp. 140-142).

In addition to enabling comparisons with the farm and home plan, two final summary financial statements in the record book were intended to review and measure progress towards rehabilitation. The Annual Farm and Family Business Summary (see Figure 4) showed progress over the year in relation to cash generation, net farm and family income, debt and net worth. A statement titled 'Measuring Our Success' (see Figure 5) contained a wide range of indicators of advancement (*Farm Family Record Book*, 1940, pp. 45-47). These ranged from gain (or loss) in net worth, investments in farm and home assets to the state of the family's health. A 'family record' of all those resident in the household indicated the extent to which the family was pursuing the FSA's object of greater social integration and citizenship through involvement in outside organisations and activities.[15]

(Figures 4 and 5 about here)

As well as measuring progress towards rehabilitation the record book was advocated as 'an indispensable tool' for exposing past mistakes, indicating remedies and containing expenditure (Gaer, 1941, p. 122; *Supervisors' Guidebook*, 1942, p. 41). Its completion was also important to the inculcation of enduring accounting habits and persistent observation by the borrower (*Report of the Administrator of the Farm Security Administration*, 1938, pp. 3-4). Given that rehabilitation was about instilling a permanent desire for familial and individual improvement, it was important that

[15] The files of some rehabilitation clients also contain an annual 'Report of Family Progress' prepared by the agency.

record keeping be sustained. The discipline encouraged by adherence to the farm and home plan was to be supplemented by a regular accounting regimen which encouraged self-analysis. In this way accounting contributed to the subjectification of the borrower (Foucault, 1994c):

> An important byproduct of the farm and home plan is the way it influences the thinking of the family. In order to follow the plan, the family must keep records of what it earns and spends, must analyze the cost of all the various farm enterprises, and must prepare a balance sheet at the end of each year. These accounts give the farm family a better insight into their own business than most small farmers ever get. Moreover, sound planning requires an analysis of past mistakes and an outline of future goals (*Report of the Administrator of the Farm Security Administration*, 1940, p. 6).

It was assumed that the interaction of the farm and home plan and record book would ensure that gradually ‘the planning becomes a continuous process, which can be carried on profitably by the farmer and his wife long after they are back on their feet and beyond the concern of the Administration’ (*Report of the Administrator of the Farm Security Administration*, 1939, p. 3).

Accounting, educative supervision and rehabilitation

We now turn to an examination of the supervision attending the accounting prescriptions of the rural rehabilitation programme. In this section the focus is on the manner in which supervised accounting functioned as educative-supportive. The next section concerns the administrative-managerial aspect.

The evidence, drawn from contemporary investigations and agency sources, suggests that rural rehabilitation placed a ‘heavy emphasis’ on the educational function of supervision. Its primary purpose was securing the betterment of client families through nurturing their accounting skills (McConnell, 1953, p. 90). The agency recognized that most impoverished farm families required more than financial assistance. They also needed technical guidance. Many had failed because they lacked the knowledge and business skills necessary to properly manage a farm (Harness, 1944, p. 4; McConnell, 1953, p. 90; *Report of the Administrator of the Farm Security Administration*, 1940, p. 3; *Report of Select Committee*, 1944, p. 20). Existing farm and home management practices were often poor (Taeuber & Rowe, 1941, p. 3).[16] Farmers of small family concerns had not attended agricultural college. Neither were they possessed of the financial resources necessary to access the knowledge that could revitalise their operations. As far as conventional providers of credit were concerned, their limited business skills rendered small farmers high risk.

Indeed, these were 'average folks' (Larson, 1947, p. 50). Investigations showed that many of the recipients of rural relief had achieved lower than normal grades, and had left school before acquiring the education necessary to meet 'the ordinary demands of life'. Studies of poor rural families indicated that the basic literacy and numeracy skills necessary to manage a farm were often lacking (Swiger & Larson, 1944, p. 2). It followed then 'that the first step in the rehabilitation problem is education' (Roskelley & Larson, 1939, p. 25; also Asch & Mangus, 1937, pp. 69-71). Studies also suggested that potential rehabilitation families showed 'little ability or aptitude for managing a farm *without supervision*' (Kirkpatrick, 1938, pp. 5, 19). It was clear that intensive training in farm and home management would be the earliest and most important task of rehabilitation (Swiger & Larson, 1944, pp. 2, 18). Education would not only impart necessary skills, it would instill confidence and build the self-esteem necessary to secure permanent improvement.

Accordingly, the rural rehabilitation agencies were imbued with a strong educative ideal. Mertz (1978, p. 199) relates how the FSA perceived supervision as an essentially educational process. One of its officials asserted in 1937 that client families 'are to be educated out of their conditions through supervision, and not merely credited out of it through a loan' (also *Hearings*, 1944, Part 4, p. 1475). Contemporaries observed that the FSA, when 'properly understood, is an educational as well as a credit agency' (Gaer, 1941, p. 91). Larson (1947, p. 130) reflected that the emphasis at the FSA was on a facilitative mode of supervision: 'Basic to this intention is the belief in the capacity of the average individual to develop, if provided an opportunity; and the assumption that most of the causes of low economic status are not inherent but arise from circumstances that can be corrected'.

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[16] A study of farm women in 1920 revealed that 30% kept household accounts and 32% kept farm accounts. However the percentage was likely to be much lower among the wives of small, impoverished farmers (True, 1928, p. 181).

According to one witness who appeared before the House Committee established to investigate the activities of the FSA (the Cooley Committee) the educational element of the programme was one of its 'most wonderful features', because the knowledge gained enabled the improvement of farm families (*Hearings*, 1943, Part 1, p. 297). Maddox (1939, p. 893) emphasized the rehabilitative impact of educative supervision thus:

> Obviously, this program of farm and home planning, followed by supervision and guidance, is an adult education program of vast scope. It strikes at ignorance and carelessness, two of the causes of rural poverty. Its results go far beyond the increased farm income and higher standard of living which it directly brings about. It not only brings renewed hope, but also increased ability. Over a long period of time it must inevitably tend to both cure and prevent rural poverty.

The farm and home supervisors were the principal agents for the pursuit of this educational mission. Both were 'expected to play the part of a teacher or educator as experts in farm and home management' (Larson, 1947, p. 133; Baldwin, 1968, p. 252). The county supervisor advised on farming techniques, and the home supervisor offered guidance in home management, including planning, budgeting and record keeping (Larson, 1947, p. 133; Banfield, 1947). Educational activity was performed through individual consultations in the agency office, visits to the homes of client families, group meetings, demonstrations, exhibits and newsletters (Gaer, 1941, pp. 111-116). Of these, visiting the client was considered 'supervision at its best' (Larson, 1947, p. 142). It was recognized that some families required more instruction and guidance than others and clients were categorized accordingly (*Hearings*, 1943, Part 1, p. 223; Excerpts from Home Supervisors' Weekly Reports).[17] Among the factors which determined a client's category was the ability to carry out the farm and home plan and keep the farm family record book (*Supervisors' Guidebook*, 1942, p. 49).

Although accounting was considered pivotal to the family's rehabilitation and was therefore the focus of 'the *government's educational effort* with the farmer' (Banfield,

[17] In 1939 it was estimated that on average clients received five visits during the year (Larson, 1947, p. 148; also Banfield, 1947, fn 7). In the same year Maddox (1939) suggested that 'Each borrower is usually visited from four to twelve times per year either by the home supervisor or the farm supervisor. In addition, the borrowers commonly visited the supervisor's office several times a year'. Grant (2002, p. 112) relates how a home supervisor in Kansas during the early 1940s visited her 200 client families biannually. An average of three visits would be scheduled per day. Most time was spent on visits 'showing farmwives how to keep books, sew, use a pressure cooker, and grow vegetables'.

1947, p. 473; Gaer, 1941, p. 62), studies suggested that many farm families were reluctant or unable to keep accounts, unless they received assistance and frequent encouragement (Berg, 1939). Borrowers who had received limited schooling were confused when changes were made to the format of the record book (Larson, 1947, p. 141). There were low expectations of clients in this regard and a consequent need for direct educative supervision:

> Just as the farm and home plan is based on the belief that the low-income farmer does not use good management practices, so in the case of the record book it must be assumed that the low-income farmer has neither the skill nor the patience for complicated accounting. The County Supervisors should teach the families how to keep and use the records. In many instances it is possible to train an older child in the family to take charge of this duty. At no time should the record book become a necessary evil tolerated and despised by the family and kept, not for the benefit of the family, but for the Farm Security Administration.
>
> The supervisors should be able to convince almost any family that, regardless of how difficult the task may be, the benefits to be derived from knowing exactly what they are doing, and from having a constant check on all their expenditure, are as important to their rehabilitation as careful farm and home planning (Gaer, 1941, pp. 122-123).

It was assumed that making accounting prescriptions a condition of receiving credit, supported by educative supervision, would encourage farm families to recognize the enduring value of calculative techniques to their rehabilitation. Hence, supervisors encouraged 'good records by explaining the reasons for them and the ways they may be used, teaching the family how to make entries, making some use of the record at the time of each farm and home visit' (Larson, 1947, p. 141). While the supervisor might offer instruction in accounting it was also important that s/he did 'not keep the record for the family' (*Supervisors' Guidebook*, 1942, p. 41). Supervisors were cautioned not to permit accounting to 'degenerate into mere routine' (*Supervisors' Guidebook*, 1942, p. 48). There was too much at stake. Transforming the fortunes of previously unsuccessful families was a matter of altering 'human destinies' (*Supervisors' Guidebook*, 1942, p. 48).

Insights to the educative supervisory techniques deployed on the ground may be gained from the following instance. In spring 1941 the Washington office of the FSA requested reports on supervisory materials and ideas in order that effective practices could be exchanged. In response, Home Management Supervisors operating in Area 3 of FSA Region 9 (California, Nevada, Utah, Arizona) compiled a list of their supervisory methods. Reference was made to group meetings for writing farm and home plans ‘to demonstrate the value of good record keeping’ and the checking of record books by the supervisor:

> At each home visit the record book is checked and the client helped to bring it up to date. The supervisor then initials the book after the last entry. On subsequent visits by the RR [rural rehabilitation] supervisor or by herself the work is carried up to date and again initialed. This has value in keeping the books up to date, in insuring a fair distribution of record book work among all supervisors in the office and in teaching the client the value of daily accounts (Excerpts from Home Supervisors’ Weekly Reports).

The County Supervisor in Sonoma County, California emphasized the importance of the whole supervisory team ‘seeing that the client thoroughly understands the necessity of keeping records’ (Excerpts from Home Supervisors’ Weekly Reports). Others reported ways ‘to give the client a definite feeling of responsibility and encouragement in their record keeping’, and how monthly group meetings developed regularity in accounting (ibid).

Accounting, administrative supervision and rehabilitation

Although the educative-supportive function of supervision was to the fore in the utilization of accounting for the rehabilitation of rural families, the administrative-managerial dimension was also inevitably present. This was associated with ‘intensive observation’ (Larson, 1947, p. 136), the surveillance of borrower-clients. In this reading it is possible to perceive agency supervisors as the monitors of a spatially dispersed but administratively enclosed population, separated into farm family cells, rendered amenable to intervention. Within this space ‘the slightest movements’ could be supervised, all events recorded, and the ‘uninterrupted work of writing’ pursued (Foucault, 1991, p. 197). Such intrusion reflected the depth of knowledge necessary if the state was to attempt a transformative project on such an ambitious scale (Scott, 1998, pp. 183-184). Indeed, the effective implementation of educative projects also depended on dividing practices which objectivized the subjects of rehabilitation (Foucault, 1994c).

In relation to accounting, agency supervision was decidedly surveillant, focusing not only on education but also on control and correction (Foucault, 1994a, p. 70). Surveillance and discipline via accounting were rendered constant through a combination of procedures. First, direct observation of client accounts in the form of periodic visits to farm and home. Second, scrutiny of accounting records submitted by the client to the agency office. These records comprised monthly accounts of actual expenditure, quarterly farm progress reports and annual financial reports (Larson, 1947, pp. 132-138; *Hearings*, 1943, Part 1, p. 214). Thirdly, the practice of regular account-keeping by the client instilled routines and generated knowledge which disciplined the self. The last two devices facilitated agency governance at a distance, between visits to the client.

While the everyday maintenance and review of accounting records by the client facilitated self-policing, the foremost disciplinary device was that which permitted direct, physical observation - the home visit. Supervisors were advised that 'only on a farm and home visit can you see what's going on' (Larson, 1947, p. 142). Once farm and home plans had been agreed and credit advanced, the supervisor made periodic visits to ensure that the plans were being carried out (*Hearings*, 1943, Part 3, p. 983). Supervisors were advised that 'Other methods of supervision will supplement farm and home visits, <u>but cannot replace</u> them' (*Supervisors' Guidebook*, 1942, p. 50, emphasis in original). During such a visit it was suggested that the supervisor use accounting information to probe the financial affairs of the client:

> Make use of the information in the record book. Families will keep records when they learn how to use the information. You can point out the usefulness of keeping records by asking a few questions. For example, what have been the sources of income since the family was last assisted in their record? Have there been changes in conditions that warrant a change in plans? Did the income meet family living and farm operating expenses? What food is being bought that might have been produced? How much buying "outside the plan" has been done? Were any "bad" buys made? It is only be making use of the information in the record book throughout the year that you can show the family the value of records (*Supervisors' Guidebook*, 1942, p. 53).

Home visits were also an opportunity for the supervisor to inspect assets and ensure that 'Government security is being well cared for' (*Supervisors' Guidebook*, 1942, p. 46). The supervisor inscribed field notes on observations during the visit (ibid, p. 55). In particular, a proforma 'farm visit report' was completed. This provided space for comments on the borrower's attention (or otherwise) to accounting and suggestions for improvement, if necessary. Some versions of this form required the supervisor to assess whether farm records were in a 'good', 'fair' or 'poor' condition. Borrowers who were persistently neglectful were required to sign a 'pledge of cooperation' to affirm their adherence to accounting obligations. They might also be classified as a 'problem family', and subjected to more intensive supervision as a result. In extreme cases the loan might be liquidated (ibid., pp. 50, 77).

According to the *Supervisors' Guidebook* (1942, p. 42) supervisors were to perform 'analysis and planning'. This involved activities such as '(1) observing operations on the family's farm, (2) analyzing last year's business and starting new records, (3) comparing results with last year's plan, (4) meeting with a group of families to talk over last year's business and next year's plans'. Such planning should be instigated as soon as the farmer had sufficient production and financial data to render supervision meaningful. More specifically, there was to be an annual borrowers' meeting to compare actual performance against the budget and discuss factors which had contributed to, or impeded, progress. In advance of annual borrowers' meetings, families were requested to:

A. Close their Records.
B. Compute gains and losses in net worth
C. Compare last year's plan with last year's progress as shown in the Record Book
D. Enter the inventory in the next year's Record books
E. Make any necessary tenure adjustments (ibid., p. 44).

Another source of administrative supervision arose from the fact that county-level supervisors were important agents in the collection of data for monitoring programme performance and developing future policy. Supervisors were reminded about the importance of gathering, recording and distributing information for the purpose of reviewing the achievement of agency objectives (*Supervisors' Guidebook*, 1942, p. 65, 73). Annual reports of the progress of individual families, which summarized their farm operations, income and expenditure, assets and liabilities, net worth, home production, standard of living and community participation, and whether the family had kept a record book, were sent to the FSA in Washington D.C. for analysis. Close supervision of client accounting would ensure that key data used by the agency would be recorded in a complete, accurate and consistent manner (Berg, 1939). In this way knowledge of a multitude of distant clients dispersed over a vast geographical space was transmitted to county, district, regional and national centres of calculation (Miller & Rose, 1990; Neu & Graham, 2006).

Further evidence of the administrative functioning of supervision emerges from discourses critical of the rural rehabilitation programme. Although many observers perceived the work of the RA and FSA as a progressive attempt by the state to lift a backward population through improved agricultural education (McConnell, 1953, p. 26; True, 1928, pp. 100-126), for conservative groups the practice of administrative supervision was dangerously socialistic. Indeed, the Washington-based agency comprised a bureaucratic hierarchy of 20,000 staff (*Hearings*, 1943, Part 2, p. 804; Baldwin, 1968, p. 398). As with some other New Deal policies supervised credit was seen as an invasive encroachment on personal liberty, designed for purposes of social control by an increasingly interventionist federal government (Landis, 1936). In 1943 it was complained that the FSA had become ‘a super-supervising agency which will dominate and control all the farming activities of the people’ (*Hearings*, 1943, Part 1, p. 122).

In 1943 the Cooley Committee, which considered that the FSA was a vehicle for experiments in ‘un-American ideas’, concluded that the scope of supervision had extended too far:

> Families have been colonized, regimented and supervised to an extent which cannot possibly be justified. It has been insisted arbitrarily that they keep records which many of them have found impossible to keep and maintain. They have been told what crops to plant and how they must be cultivated. They have been told from whom they must purchase and to whom they must sell. Their bank accounts have been completely controlled and kept under joint ownership by the Government, and they have not even been permitted to select their own work stock and other equipment. Supervisors of the Farm Security Administration have insisted upon discussing with members of the family the most intimate relationships (*Report of Select Committee*, 1944, p. 6, also p. 2).

As ‘highly individualized’ and ‘paternalist’ (Gaer, 1941, p. 7; Grant, 2002, pp. 172-173), the mode of supervision attending the rural rehabilitation programme was alleged to have destroyed the autonomy of farmers who were unaccustomed to being instructed about how to live and work (Grant, 2002, pp. 173-175). The plethora of administrative impositions and monitoring devices associated with supervised credit ‘bothered farmers who treasured their freedom to run their operations as they pleased’ (Grant, 2002, p. 119; McConnell, 1953, p. 104).

Apologists for the rural rehabilitation agencies conceded that supervision involved intrusive bureaucratic processes - forms, instructions, authorizations, rules and regulations. But these were not the ‘essence’ of the programme. They were ‘mere tools’ necessary for the achievement of the greater object of farm security (Gaer, 1942, p. xii). When ‘properly conceived and executed’ there was ‘no regimentation’ about this mode of supervision, just sound business practice (*The First Step*, 1945, p. 7). Given the nature of the programme, it was essential that potential clients be prepared to disclose ‘complete information about their assets and liabilities …follow plans, operate with budgets … [and] keep records’ (ibid, p. 8). The supervisory and accounting conditions attached to the receipt of the rehabilitation loan were no different to the safeguards that a bank would require of borrowers (Gaer, 1941, p. 121).

Moreover, the detailed monitoring of the financial affairs of high-risk clients through the preparation and scrutiny of farm and home plans and record books was a condition of supervised credit and essential if public monies were to be protected and the prospect of default minimised (Baldwin, 1968, pp. 181, 200; Oppenheimer, 1937, p. 483). Supervision was thus a ‘form of underwriting’ (Larson, 1947, p. 130; *Supervisors' Guidebook*, 1942, p. 15), ‘the only safe way to lend to people who could offer no security’ (Mertz, 1978, p. 195). Observers such as Larson (1947, p. 152) did note, however, the desirability of achieving a balance between the obligatory administrative functions of supervision and ‘the more intangible educational type of supervision’.

Accounting and rehabilitative impacts

We now turn to a discussion of the available evidence on the contribution of accounting to achieving rural rehabilitation. The structure of the discussion is informed by the two connected ways in which the state deploys surveillance as an authoritative resource. The first relates to the accumulation and storage of information ‘used to administer the activities of individuals about whom it is gathered’ (Giddens, 1985, p. 14). Here, we explore the manner in which accounting information was collected and utilized by state agencies to monitor the object population and assess the success of the programme. The second concerns the direct supervision of individuals by superordinates in bounded settings. Here, the discussion focuses on how the performance of supervised accounting had emancipatory impacts at the micro-level of participating families. These two analytical planes also chime with Foucault's (1994c, pp. 326-327) identification of different modes of objectification. One of these concerns objectification as a dividing practice for locating and categorizing the section of the population identified for intervention (here, rehabilitation). Another concerns the process, mediated by powerful others (here, agency supervisors), through which the individuated object of intervention is transformed into a subject (a rehabilitation client).

Accounting and the objectified population

For Giddens (1985, pp. 46-47) authoritative resources, such as the collection and retention of information, facilitates the exercise of administrative power by the modern state. Such resources condition the state's capacity to regulate the timing and spacing of human activity. Relatedly, Foucault (1994b) contended that in the modern era, the improvement of the population became 'the end of government' and that statistics were the technology which enabled the 'art of government'. Rose (1988, 1991) has also argued that the achievement of programme objectives by governments in liberal democracies increasingly depended on technologies of calculation that 'statisticalized' target populations. But as Foucault (1994c) also reminded us, the exercise of 'new pastoral' power by the modern state, and its pursuit of welfare objectives, requires knowledge about the target population which is not only totalizing but also individualizing. The accounting records maintained by individual rural rehabilitation clients were particularly important in this respect. They constituted raw material for state agencies seeking to amass data about progress made towards improving the condition of family farmers. In this regard the individual family comprised a 'privileged segment' - the principal instrument through which information was collected for the governance of the target population (Foucault, 1994b).

The period of crisis in agriculture and rural life discussed here witnessed the expansion of a state-activated movement in empirical sociology. This sought to generate knowledge about the farming population as a foundation for pursuing its amelioration and advancement. Data was required to devise public policy and implement progressive programmes at local, regional and national level (Larson & Zimmerman, 2003, vii). During the New Deal in particular, when the statistical systems of the federal government were upgraded in response to the increased scope of state intervention (Rose, 1991), considerable resources were made available to satisfy the demand for knowledge by ‘action agencies’, such as the RA and FSA (Larson & Zimmerman, 2003, pp. 4-5, 196). The resultant surveys served to ‘link government with the lives of the governed’ (Rose, 1991, p. 673).

Agency research into the rural population often focused on data relating to standards of living and this involved the analysis of farm and household income, expenditure, assets and liabilities (Larson & Zimmerman, 2003, chap 6). Indeed, progress towards rural rehabilitation was commonly measured by reference to accounting data on the repayment of loans by borrowers, improvements in their disposable income and net worth, and indicators of greater efficiency in farm and domestic operations. This information was readily obtainable from the farm and home plans and record books maintained by borrowing families and scrutinized by agency supervisors. Information could be extracted from client files and abstracted for transmission through the administrative hierarchy of the agency at community, county, district, state and regional and national levels (Gaer, 1941, pp. 127-150). In the Washington Office, accounting-based data on the implementation of the programme was processed by the Rural Rehabilitation Division and was also used by divisions with responsibility for investigations, information and procedures (Gaer, 1941, pp. 130-141).

The annual reports produced by the FSA summarized the results of surveys of borrowers. These drew on accounting data to chart the increasing net income, asset base, production, and net worth of the object population. The statistics published in annual reports revealed impressive advances. A survey of 232,000 rehabilitation borrowers at 31 December 1937 discovered increases in net worth of $252 per family since the receipt of loans, and increased expenditure on ‘More lasting betterments’ (*Report of the Administrator of the Farm Security Administration*, 1938, pp. 8-10). A survey of borrowers at the end of 1938 indicated an increase in net worth of 17% in the last year alone (*Report of the Administrator of the Farm Security Administration*, 1939, p. 13). A similar study of 360,000 borrowers at the close of 1939 reported an average increase in net worth of $230 per family, and substantial increases in home produced food and purchasing power (*Farm Security Administration*, 1941, p. 15; *Report of the Administrator of the Farm Security Administration*, 1940, pp. 6-7).[18]

Such surveys were performed by the Division of Social Research of the RA-FSA. Its work was often conducted in association with other agencies of the U.S. Department of Agriculture with responsibility for research into policy implementation and development. These included the Bureau of Agricultural Economics (which had a Division of Farm Management and Costs), the Bureau of Home Economics, and the Extension Service (Gaer, 1941, p. 105). The numerous joint reports produced by these groups were 'designed to supply administrators with information concerning the problems and conditions with which the agency programs for the rural disadvantaged were concerned' (Larson & Zimmerman, 2003, pp. 198, 200). They were also used to evaluate programme outcomes. The studies used information amassed from thousands of case files (Kirkpatrick, 1938) or from the periodic reports prepared by farm and home supervisors sourced from those files (Taeuber & Rowe, 1941).

For example, in 1939 the FSA commissioned the Bureau of Agricultural Economics to investigate the characteristics and progress (or otherwise) of rehabilitation loan borrowers and the factors which contributed to their success or failure (Larson & Zimmerman, 2003, pp. 203-204). This involved the study of a sample comprising 39,295 case files kept in the regional offices of the FSA. Farm and home plans and the results of 'last year's business' were important sources of data for this investigation, which continued to report to 1943. Its numerous reports and statistical analyses were distributed for 'administrative use' to the FSA Administrator, the Director of the Rural Rehabilitation Program, and the 12 FSA regional directors. The latter received reports containing 123 tables on subjects such as the progress of borrowers in their areas (Larson, 1947, pp. 16, 425-427; Baldwin, 1968, p. 212; Larson & Zimmerman, 2003, p. 204).

The results of these studies showed that by September 1943 26% of the recipients of standard rural rehabilitation loans had paid-up and were therefore officially

[18] Evidence presented to the Cooley Committee showed that before being accepted as borrowers the average net worth of clients was $871. By 1941 this had increased to $1,242 and to $2,008 the following year. Critics questioned whether the improvements in disposable income and net worth were sufficiently material to suggest enduring change (*Rural Relief*, 1942, p. 39).

‘rehabilitated’, 11% had been ‘dropped’ as defaulting or as offering little hope of eventual rehabilitation, 16% were repaying loans but were not receiving supervision (and therefore deemed not to have been rehabilitated[19]), and the remaining 47% were active clients for whom the outcomes were not yet determined (Larson, 1947, pp. 309-331; *Hearings*, 1943, Part 1, pp. 198, 215; 1943, Part 2, pp. 816-817). At the end of February 1943 it was also reported that 86% of the principal due on rehabilitation loans had been repaid and that a significant proportion of borrowers were making repayments in advance (*Hearings*, 1943, Part 2, p. 902; Baldwin, 1968, p. 201; *Hearings*, 1944, Part 3, p. 993). This was deemed an impressive achievement given that ‘all rehabilitation borrowers are “bad credit risks” according to normal business standards’ (*Report of the Administrator of the Farm Security Administration*, 1940, p. 8).[20]

Studies by the Division of Social Research of the Works Progress Administration into the economic and social characteristics of the object population on the rural rehabilitation programme also relied on samples of case files (Asch & Mangus, 1937, pp. 161-202). The accounting forms contained therein were utilized to analyse shifts in the economic status of clients by tracking changes in: net worth, indebtedness and operating income and expenditure (Kirkpatrick, 1938, pp. 38-46). In 1941 the Division of Farm Management and Costs of the Bureau of Agricultural Economics worked with the regional offices of the FSA to study cotton growing families in a district of Texas. The study was based on data drawn from farm and home plans and record books (Larson & Zimmerman, 2003, p. 202). The latter also provided raw material for regional, state and local based studies involving the Extension Service and agricultural colleges (Simmons, Macy & Allbaugh, 1940).

Accounting and the subject

As we have seen, Giddens (1985, p. 14) identifies another mode of surveillance in addition to that concerned with the accumulation of information about object

[19] Rehabilitation was deemed to have been successfully achieved when the farmer had returned to economic independence on the basis of competence in farm and home management.

[20] On the Tenant Purchase Programme, as clients were carefully chosen and preference was given to those who had well-equipped farms, delinquencies were few and a high rate of repayment was achieved (Baldwin, 1968, p. 199; *Hearings*, 1944, Part 3, pp. 1015-1016; *Report of Select Committee*, 1944, p. 18).

populations. He also refers to direct supervision as an individualized mode of surveillance. Likewise, as well as drawing attention to the macro-level art of governing target populations, Foucault (1991, pp. 26-27; 1979, pp. 92-102) exhorts a focus on the 'micro-physics' of power - the technologies operating on the molecular elements of society. He emphasises how, following the intervention of powerful others (such as an agency supervisor), the individual becomes a subject, and as such, self-analyses conduct for conformity with the expectations associated with that status. Here we examine the rehabilitative impacts that were associated with the directly-supervised accounting of the micro-level borrower and her/his subjectification.

As the FSA conceded, assessing the extent to which rehabilitation clients performed prescribed accounting and management techniques 'post-graduation' is difficult (*Hearings*, 1943, Part 1, p. 219). The agency did not conduct comprehensive surveys of the effectiveness of this aspect of its work. It also recognized that not all the farm and home plans constructed under its supervision were 'perfectly made' or comprehensively followed (*Report of the Administrator of the Farm Security Administration*, 1940, p. 6). In the South there were doubts about the extent to which farm and home management practices would endure among the poorest borrowers given of their 'heritage of deprivation' (Mertz, 1978, pp. 200-201, 205-207).

That said, some indirect evidence on the improving effects of planning and budgeting on individual clients is available from an unpublished study of tenant purchase borrowers conducted by the Bureau of Agricultural Economics in 1946. This revealed that 82% of Southern borrowers and 74% of Midwestern borrowers had altered their farming operations since receiving a loan but only 15% and 25% respectively, spontaneously mentioned the farm and home plan in this connection. However, the study also reported that half of borrowers found the plans helpful. One quarter of wives in the Midwest and one-half in the South indicated that they would have run their homes differently without the farm and home plan (Banfield, 1947).

Higher standards of living, greater self-respect, participation in community activities and better farming practices were attributed to the formulation and implementation of farm and home plans (*Report of the Administrator of the Resettlement Administration*, 1937, p. 4). Larson's comprehensive study reported the beneficial effects of accounting on rehabilitation clients. He observed that ‘Gains have been made toward the acquisition of skills and abilities to manage the farm and home successfully and independently’ (1947, p. 326). For the majority of borrowers improvements in farm and home management contributed to the better use of the human and physical resources of the farm, and increases in family income, net worth and working capital. The control of household expenditure facilitated by accounting had helped secure advancement in ‘the material aspects of family living’ (ibid).

Local analyses of the results of the accounting records kept by clients could also reveal positive impacts. Farmers on a rehabilitation project in Wisconsin were informed in 1940 that ‘many of the farmers of the state as the result of keeping farm accounts have changed their methods and practices so that they now have the most profitable farms of the state’ (Economic Development. Education, 7.1.1941). A ‘Farm and Home Management Report’ distributed to 30 FSA farmers in Montgomery County, Texas, related how ‘those who use their records as a basis for organizing their farm and home business are able to rise above average and stay there’ (Economic Development. Education, Jan 1935-Dec 1939 (Community Newsletters)). A similar report for 98 FSA farmers in Jackson County, Oklahoma extolled the value of keeping financial records, stating ‘When you made your plans you knew where you were trying to go; you kept good records along the way, and now you know where you have been and how you got there. You have a good basis for charting your future course’ (Economic Development. Education, Jan 1935-Dec 1939 (Community Newsletters)).

When appearing before the Cooley Committee, V.R. Schaefer of the First National Bank, Viroqua, Wisconsin indicated that the effect of supervised accounting on borrowers had been transformative. There had been a noticeable improvement in farm management practices and a good many of those who had ‘graduated’ from supervision had continued to follow the practices they had learned. He observed, given that ‘there are a number of people that cannot keep books, that cannot handle their money very well…I think the supervisors have done a splendid job’ (*Hearings*, 1943, Part 1, p. 305). Taeuber & Rowe (1941, p. 10) reported that in Laurens County, Georgia, landlords complimented FSA staff on the improvements being made on the farms and homes of clients and also on the keeping of records.

There is evidence that educative supervision in accounting and business practice proved especially beneficial to African-American farming families (Sterner, 1943, p. 298). Although contemporary observers critiqued the programme's 'differential treatment of the Negro' (Myrdal, 1944, p. 274), they also lauded the attempt at instruction in accounting: 'Nobody who has had any contact with those doing field work for the Farm Security Administration can escape becoming impressed by these attempts to rehabilitate farm families by making up plans for almost every aspect of the farm-household economy and by "helping the clients to help themselves"' (ibid, p. 278).

While the FSA conceded in 1940 that only 12.5% of rehabilitation loans had been made to Negro farmers (Sterner, 1943, pp. 298-301) substantial benefits had accrued to them through 'learning to keep their books, make their budgets, and live within them' (*The Southern Negro*, 1940). Significant advances in financial position, improved living standards, self-respect, and a more business-like approach to farming practice were all observed. Although illiteracy had prevented some from taking advantage of the beneficial effects of directly supervised record keeping (Sterner, 1943, p. 297), most 'Negro' families in receipt of FSA loans had made 'a great educational stride' which enabled them 'to associate with others on equal terms' and achieve improved social status (Hubert, 1945).[21]

L. L. McAlister, who appeared before the Cooley Committee as the representative of eleven Negro tenant farmers in North Carolina, rescued by FSA loans from bankruptcy, explained:

> I give a major part of the credit to the supervision they have received, and I give another part of the credit to the system of budgeting that is an integral part of the Farm Security plan, under which the Farm Security supervisor sits down with the tenant and his wife at the beginning of the crop year…to enable that family to operate a balanced farm program. Then by estimating rather conservatively the probable income that that family can expect, they work out a budget covering the operating needs of the family for a year. Then they set up the loan to cover those budget items (*Hearings*, 1943, Part 1, pp. 337-338).

[21] Not surprisingly, the rural rehabilitation programme was perceived as a threat to the interests of Southern rural elites (Echeverri-Gent, 1993, pp. 71, 79).

The farmers concerned were expected to keep their expenditure within the agreed budget, were issued with a record book and instructed on how to make entries of receipts and payments therein (*Hearings*, 1943, Part 1, p. 344). In consequence of these arrangements farmers not only achieved financial security they also enjoyed ‘complete freedom and independence, a state they have never hitherto experienced’ (ibid, p. 345). McAlister observed further:

> I have seen apathy and indifference give way to awakened interest and personal pride, and indolence replaced by ambition. I have seen life given a meaning and purpose to about 85 men, women, and children, and made something more than a mere subsistence. I have noted a definite improvement in the health and well-being and happiness of these families. I have watched them apply newly learned principles of thrift and good citizenship and good management and of foresight as they have responded to the slowly grasped realization that they are being offered for the first time an opportunity to better themselves (ibid, p. 345).

The application of business principles was a constructive element of the program, one that ‘firmly establishes a promise of ultimate release to the tenant farmer from the virtual slave status which he has for generations been forced to endure’ (ibid., p. 346).

Another witness, J.E. Clayton of Texas, representing a self-help organisation for ‘colored farmers’ in the Southern states, stated that until the advent of the rural rehabilitation program African-American farmers ‘knew nothing in the world about keeping any accounts or anything of that kind, no books of any kind, they knew nothing about how to find a market for anything. So the Farm Security Administration was a God-send to those people’ (*Hearings*, 1943, Part 1, p. 352). Mrs. W.C. Martin, a plantation owner from Marshall, Texas, observed of her share-tenants that the FSA ‘helps these fellows keep books… it is the greatest education in the world for the farmer’ (ibid, p. 372).

At the level of the individual client, Grant (2002, p. 98) relates the case of Mrs W.L. Hannon of Kansas who wrote to Eleanor Roosevelt to express her gratitude for the work of the FSA. Having fallen into debt, the Hannons had applied for and received an FSA loan. This had restored the ‘health, happiness and courage’ of the family. Moreover, the need to keep accounts had transformed her husband into a businessman. Available oral testimony of farmers who were FSA borrowers reveal that educative supervision in accounting could also provide skills which later opened alternative sources of employment (Ganzel, 1984). For example, Lynn and Madge

May received a rehabilitation loan to support their chicken farm in Nebraska. Madge began keeping the prescribed record books, discovered her competence in bookkeeping and continued the practice once the loan was repaid. The skills acquired secured her appointment as a bookkeeper in a clothing store in Lincoln (May, 1978).

Some home supervisors prepared newsletters for distribution to local clients. These could also report the positive impacts of accounting on individual families. A newsletter distributed in San Diego in 1939 related how one client had been unaware that part of his business was unprofitable until he commenced account keeping (Economic Development. Education, Jan 1935-Dec 1939 (Farmer Newsletters)). 'The Reporter' in the counties on East Riverside, East Imperial and Yuma Counties, California, related how proper home budgeting had resulted in families that were better clothed and fed, and happier (ibid). Another newsletter, distributed in California in Fall 1941, contained an item under the banner 'THIS LADY SAYS "ACCOUNT KEEPING WORTH WHILE"'. This discussed a letter from Mrs Fidel who narrated how vigilant completion of the Farm Family Record Book over three years had taken the guess work out of farm management and 'helped toward our goal of a "Happier, Better Family Life"' (Economic Development. Education, 7.1.1941).

Additional insights to the specific impacts of accounting prescriptions and practices on individuals are available from periodic reports authored by home supervisors. These were prepared for distribution to their agency superiors and to share experiences in the field with co-workers. Rare surviving examples are the weekly reports of home supervisors operating in the California Rural Rehabilitation Division of the FSA, 1938-1939. These testify to the benefits of accounting in relation to improved financial management, expense control, and the identification of profitable unprofitable operations. They also illustrate the manner in which borrowers, following agency intervention, could be transformed into self-analysing subjects. Instances were reported of clients reviewing their accounting records, discovering extravagant spending or loss-making activities, and altering their behavior as a result. One home supervisor reported that a Mrs. Cureton had stated "I want to thank you for making me keep accounts. I didn't realize before just how much it actually costs for family living" (Excerpts from Home Supervisors' Weekly Reports). In another case accounting practices were even deployed to address problems of health:

> Mrs. Finch in Hanford presents a problem in nutrition. Her weight is now 306 pounds. She has had an unsuccessful hernia operation due chiefly to excess fat. Some time ago she asked me to tell her how to reduce her weight. I did this but she did not make any effort to follow the plan. In fact she did just the opposite with an increase in weight. Now she says she will do anything and I have again outlined a plan. Each month she is to put her weight at the bottom of the account sheet. This will encourage her perhaps, and keep me informed (Excerpts from Home Supervisors' Weekly Reports).

A recurring theme in home supervisor reports and other sources is the improved peace of mind and sense of security which arose from the performance of accounting. Gaining control of finances and reducing the scope for conflict between husband and wife in money matters were identified as important psychological benefits of planning and record keeping (Reid, 1939, pp. 193-194; Swiger & Larson, 1944, pp. 38-39; Taeuber & Rowe, 1941, pp. 18-19).

Conclusions

This study has attempted to illuminate the enabling potential of accounting by revealing its performance in a state-engineered, nationwide project to address the plight of small farmers in the US during the 1930s and 40s. It has also sought to augment the sparse critical literatures on the history of accounting in the US, rural society and poverty alleviation. The paper contrasts with previous historical studies which report the application of accounting technologies in the subjugation or exploitation of specific populations. Its findings also suggest that agricultural-rural arenas may be the site of innovative ventures in accounting.

Studies on accounting and emancipation have hitherto revealed the role of quantitative technologies in giving visibility to negative elements of social functioning and disclosing the plight of the repressed (Gallhofer & Haslam, 1997). By contrast, the case examined here has focused on the *performance* of accounting as an emancipatory technology. The rural rehabilitation programme was founded on the concept of supervised credit and this emphasized the practice by client families of mandatory accounting in the guise of farm and home planning and farm family record keeping. The preparation and analysis of these documents reveal the application of accounting prescriptions on a substantial scale, at various levels of government, but especially in household-family systems.

The study illustrates the manner in which accounting contributed to the achievement of rural rehabilitation through dispersed forms of government. It facilitated interventions at the level of the state, the household and the individual. As the evidence concerning financial restraint, consumption containment and habit inculcation illustrate, its application by family members made the domains of the business and domestic arenas for the everyday practice of government and the disciplining of the self (Nadisan, 2008). It has been suggested that record keeping was more than a technology of data gathering for state agencies. At the micro-level it was also a focal point for supervised, educative activity designed to secure the betterment of the rural poor.

Although the study reveals how liberal state agencies drew on accounting techniques to improve the status of a distressed group, the mechanisms employed to ensure the performance of accounting by families, and the use of accounting records to amass knowledge about the objectified population, also implied what contemporaries assumed was a less progressive dimension to agency solutions. The rural population was subjected to a series of intrusive actions and technologies, including accounting, deemed necessary to secure its advancement. This was a consequence of the fact that as the improvement of populations became the aim of government, and the family-household was identified as the essential instrument of government, quantitative analysis became necessary to activate government (Foucault, 1994b, p. 215). As Giddens (1985, p. 309) reminds us, although information collection is ultimately 'a source of potential freedom' for the recipients of welfare, its provision 'cannot be organized or funded unless there is a close and detailed monitoring of many characteristics of the lives of the population'.

The study therefore reveals the potentially conflicting impacts of the application of accounting for the purposes of socio-economic improvement, especially where supervision was deployed as a technology of policy implementation. Under the rural rehabilitation programme, the actions and techniques used to secure the betterment of the population (such as supervised accounting), were administrative as well as educative in character. It has been shown that conceptualisations of supervision emphasise its administrative-managerial and educative-supportive functioning. During the 1930s and 40s contemporaries recognized both the enabling and potentially repressive operation of supervised accounting and the need for 'balance' between them (*Hearings*, 1943, Part 1, p. 126). While the principal objective of the supervised accounting provided for RA and FSA clients was declared to be facilitative and improving in its effects, the application of techniques to secure that outcome were also controlling and restraining. Modern-day commentators on vocational rehabilitation recognize that a truly empowering rehabilitation is 'a process that enables the *individual* to build their capacity' (Waddell & Burton, 2004, p. 34, *emphasis added*); it demands a recognition of the rights of its subjects as individuals and citizens as opposed to clients, and preserves their capacity to make choices and retain control of life planning (Emener, 1991; Niesz et al, 2008). In the case discussed here a degree of control over individual life planning was appropriated by state agencies in order to achieve the improvement of the targeted population.

Foucault and Giddens alert us to the synonymity of direct supervision and surveillance. The rural rehabilitation programme was administered through an organizational hierarchy which effectively enclosed the client population and divided it in ways which expedited observation and data gathering. In the rural rehabilitation project supervised accounting was elemental to the exercise of discipline and administrative power. For the agency concerned, micro-level accounting served not only as a technology for the activation of its policy of improving rural families but also as a vehicle for recording and transmitting knowledge about programme effectiveness, sourced from widely dispersed client families to centres of calculation. Supervision was necessary to ensure that the information inscribed in proforma accounting documents by thousands of peripheral clients was reliable. As Rose (1991, p. 691) has argued, the functioning of government in liberal democracies 'requires a pedagogy of numeracy to keep its citizens numerate and calculating'.

A variety of surveillance techniques were deployed in the name of betterment. Some (such as home visits) involved direct observation of the client. Others, such as the preparation and submission of monthly accounts, were operated remotely. These devices encouraged self-policing by the client subject and ensured that 'panoptic principles of supervision [extended] beyond the structural limits of vision', thus enabling action at a distance (Simon, 2005, p. 13). In this manifestation, the supervision of accounting could be intrusive, evaluative and directing. The manner in which agency accounting prescriptions assumed, and effectively cemented, the gendered separation of business and home on the farmstead was also less than progressive. In this respect the case also illustrates how the accounting attending state projects can reproduce dominant ideologies such as separate spheres.

Contemporaries tended to explain the contradictions between enabling and controlling aspects of intervention by asserting that most impoverished farmers were unable to look after their own affairs. Intrusive forms of government were therefore necessary if the object population was to be rehabilitated. Some officials described the programme as an exercise in 'paternalistic supervision' (Gaer, 1941, p. 7), which implied submission to authoritarian control and the sacrifice of individual liberty in return for benevolent protection. For critics, this suggestion of regimentation rendered supervised accounting alien to American individualism. Others have argued that it contributed to 'the greatest attempt to cope with the problem of rural poverty - perhaps the only significant attempt - in the nation's history' (McConnell, 1953, p. 112). The RA and FSA envisioned a permanent solution to the problems confronting low income, rural families. The leading historian of the agencies concluded that the rural rehabilitation programme had 'profound consequences for the human condition of the low-income farm families who were served' (Baldwin, 1968, p. 212). Its ideals and impacts were far from revolutionary but for struggling farm families it was a 'source of salvation' (ibid, p. 277). Accounting practices featured large in the efforts of this agency to 'reclaim for the family a decent life' (*Report of the Administrator of the Farm Security Administration*, 1941, p. 8).

Although some contemporary critics and subsequent commentators have argued that rural rehabilitation was merely an emergency measure which failed to address fundamental issues of farm tenancy or secure permanent improvements in standards of living (Grant 2002, pp. 100, 157-160; Wiley, 1937; Oppenheimer, 1937), most concur that the work of the FSA 'improved the human condition for hundreds of thousands of destitute farm families' (Baldwin, 1968, p. 193). A report in 1943 identified the rehabilitation program as 'one of the most significant social inventions developed in the field of agriculture in recent decades' (ibid., p. 389). The FSA's emphasis on educating struggling tenants in farm and home management with a view to their becoming self-supporting represented an attempt to achieve greater equality and provide the tools for socio-economic advancement (Couto, 1991).

Doubts persist about whether the rehabilitation of client families under the programmes of the RA and FSA proved permanent. As with more recent interventions such as microfinance schemes in developing countries (Fernando, 2006; Woolcock, 1999), observers have questioned the extent to which the New Deal programmes of the 1930s resulted in enduring socio-economic transformations. Studies of earlier historical episodes suggest that where accounting featured in state systems of poverty alleviation, negative impacts on the subjects of relief are discernible (Walker, 2004, 2008). Yet, there is considerable evidence that on the rural rehabilitation programme betterment could be achieved during the period in which supervised credit was activated. C.B. Baldwin, Administrator of the FSA, contended that of the almost one million farm families on relief when the program commenced, hundreds of thousands had become 'self-supporting citizens' (*Hearings*, 1943, Part 1, p. 129; Kirkendall, 1982, p. 131; Saloutos, 1974, p. 412). As in contemporary microfinance contexts, the provision of business training as well as credit could have positive effects (Karlan & Valdivia, 2006).

The educative impact of supervised accounting also appears to have been perceived as beneficial by the 'subjects' who practiced it. In the scenario reported here accounting was understood as a technology which helped improve life chances, contributed to achieving material advances in family income and net worth, and enabled greater control of business and home operations. Contemporaries noted how the financial management which accounting encouraged had positive psychological effects. For families attempting to make ends meet during a period of depression its practice resulted in greater peace of mind and helped instill the confidence necessary to address their plight. The most vulnerable and impoverished group – African-American tenant farmers in the South – benefitted from the empowering effects of acquiring knowledge about a hitherto unfamiliar quantitative technique. Indeed, their education may have contributed to longer-term socio-political advancement. One commentator has gone so far as to conclude:

> The New Deal rural poverty alleviation programs bequeathed an important legacy to American political development. Their beneficiaries became

wealthier and healthier than comparable nonbeneficiaries. More of their children went into professional, technical, and managerial occupations. African-American beneficiaries became mainstays of the organizational life in their communities and later provided critical support for the civil rights movement (Echeverri-Gent, 1993, pp. 86-87; also Salamon, 1979).

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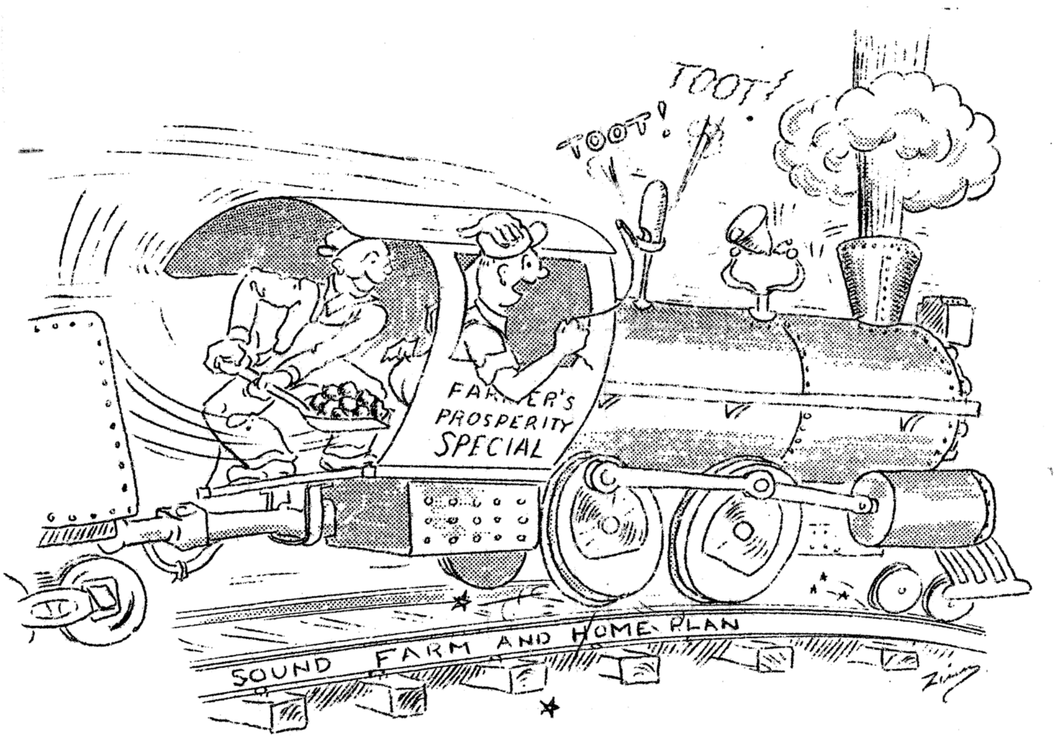
Figure 1. Account keeping and rehabilitation

Source: *Farm Plan* (1940), Farm Security Administration.

Figure 2. The farm and home plan as the foundation of prosperity



Source: *Farm & Home Management Report for 30 Farms in Montgomery County, Texas, 1938*. Economic Development. Education, Jan 1935-Dec 1939 (Community Newsletters).

Figure 3. Farm and home plan of a standard rural rehabilitation client

TYPE OF LOAN

☐ New ☒ Std. ☐ Corp.
☒ Sup. ☐ Coop. ☒ FSA
☐ TP ☐ Subs. ☐ RP

FARM AND HOME MANAGEMENT PLAN

RP Only	Project No. ________ Unit No. ________

Part I.—PERSONAL DATA

We {~~Mr.~~ Mrs. ~~Miss~~} TATE, Matilda S. (Applicant's name), Matilda (Known as), Widow (Spouse)

______ (R. F. D. No.) 94 (Box No.) Tulelake (Post office) Siskiyou (County) California (State) submit the following information regarding our present conditions and future plans. The farm on which this Farm Management Plan is to be put into operation is known as Tate (Name of farm or owner) which is situated 1 (Number) miles N.W. (Direction) from Tulelake (Name nearest shipping point) Lot #4275 and 1 (Number) miles N.W. (Direction) from Tulelake (Nearest school) on Highway 39 It is located in section 27; township 48 N.; range 4 E. MDBM

We are {owner ~~renter~~} of 40 acres. We have a written lease, copy attached, for ______ year(s) {with without} renewal clause. It provides for ______ shares and/or $______ annual cash rental payments, due ______

Number in household 3 Age of members: Father ____; mother 50; other men and boys ____, ____, ____, ____, ____, ____, ____; other women and girls 16, 12, ____, ____, ____, ____, ____, ____, ____

Part II.—REPORT OF OUR LAST YEAR'S BUSINESS

Beginning March (Month) 1 (Day) 1941 (Year) Ending February (Month) 28 (Day) 1942 (Year)

We {will ~~will not~~} operate the same farm this coming year.

Table A—OUR CROP PRODUCTION AND SALES

Crop	We Produced: Acres	Per acre	Total	Our share	We Sold: Quantity	Value
Barley	29				688 sxs	$ 937
Wheat	10				100 sx	187
Subtotal	39	x x x	x x x x	x x x x x	Total	$1124

Table B—LIVESTOCK AND PRODUCE SALES

Item	We Sold: Quantity	Value
Dairy products		$ 10
Cattle		
Hogs	1	24
Sheep	15	97
Poultry		
Eggs		87
Total	x x x x x	$ 218

Land use	Acres
Cropland in pasture	
Cropland fallowed	
Cropland idle	
Total cropland	
Permanent pasture	
Woods not pastured	
Farmstead, roads, etc.	1
Total acres	40

Table D—OUR FARM AND HOME EXPENDITURES

Cash farm operating expenses	$1431
Cash family operating expenses	718
Capital goods purchased	60
Paid on FSA and/or corp. loans	24
Paid on all other debts	228
Total	$2461

Table C—OUR OTHER INCOME

FSA ~~grant~~ loan	$ 600
Misc. employment	
A. A. A. payment	
Child support	600
Total	$1200

Total value of our share of all crops sold (Table A)	$1124
Total cash income, all sources (Summation tables A, B, C)	2542
Minus Total money spent for farm and home (Table D)	2461
Net cash surplus	$ 81

Additional information about our last year's business:

Pounds of milk (or butterfat) produced per cow. (Average number of cows 2)	200#
Number of eggs produced per hen. (Average number of hens 65)	6 dz.
Number of pigs raised per litter. (Number of litters 6) Pigs died of Pneumonia at 4 mos.	1
Percent of income from crops	44 %
Percent of income from livestock	1 %

8—10965

Part III.—CROP AND LIVESTOCK PROGRAM

Table E—ESTIMATED PRODUCTION AND DISPOSAL OF CROPS

Name of Crop	Acres	To Be Used: Seed	To Be Used: Fertilizer	Production: Per acre	Production: Total	Production: Operator's share	Amount on Hand	Total Supply	Farm and Home Use: Feed	Farm and Home Use: Food	Farm and Home Use: Carry-over and seed	For Sale: Quantity	For Sale: Price	For Sale: Value
Barley	30	30sx		30sx	900sx	900sx	60sx	960sx	60sx		50 sx	850sx	1.50	$ 1275
Onions	6	18#		300dx	1800 sx	1800 sx		1800sx				1800sx	1.50	2700
Farmstead	2													
Garden	Plot			x x x	x x x x		x x x		x x x	23.70		x x x	x x x	
Fallow, idle		x x x	x x x	x x x	x x x x	x x x x	x x x		x x x	x x x	x x x x	x x x	x x x	x x x x
Pasture	2			x x x	x x x x	x x x x	x x x		x x x	x x x	x x x x			
Total	40	x x x	x x x	x x x	x x x x	x x x x	x x x		x x x	x x x	x x x x	x x x	x x x	$ 3975

Table F—ESTIMATED PRODUCTION AND DISPOSAL OF LIVESTOCK

Kind of Livestock	Number on Hand	To Be Purchased	To Be Produced	Total	Operator's Share	Death Loss	Home Use	Carry-over	For Sale: Number	For Sale: Price per unit	For Sale: Value
Pigs	4		48	52	52	14	1	17	20	$12	$ 240
Cows	8			8	8			2	6	70	420
Calves	2		2	4	4	1		1	2	20	40
Chickens	60	200	260	260	260	40	50	60	110	.50	55
Horse	1			1	1			1			
Total	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x x	x x x	x x x	$ 755

Table G—ESTIMATED PRODUCTION AND DISPOSAL OF LIVESTOCK PRODUCTS

Kind of Product	Number Producing Animals	Production per Animal	Total Production	Operator's Share	Farm Use	Home Use	For Sale: Quantity	For Sale: Price per unit	For Sale: Value
Butterfat	2	250#	500#	500#	46#	254#	200#	.35	$ 70
Whole milk									
Eggs	60	8 doz.	480 dz.	480dz		22dz	458 dz.	.20	91
Wool									
*Chickens	80	2 dz.	160dz	160dz		160dz			
Total	x x x x x	x x x x x	x x x x x x x	x x x x x	x x x x	x x x x	x x x x x	x x x x	$ 161

*Pullets will start laying in September

Table H—FEED TO BE CONSUMED FOR (12) MONTHS, ENDING April 1, 1942

Kind of Livestock	Number of Head	Feeding Period	Name of Feed—Grain (bu.). Concentrates (lb.). Roughage (tons): Hay	Wheat	Barley	Mash	Stubble	S.Milk	CullSpuds	*Pasture: Acres	*Pasture: Period
Cows	2	12mo	6T				XXX			2-P	8 mos.
Calves	1	6mo	1T				XXX	XXX			
Pigs	4	12mo			1 T		XXX	XXX	XXX		
Pigs	38	6mo			4 T		XXX	XXX	XXX		
Chickens	60	12mo.		1T		½T	XXX	XXX			
Chickens	110	4mo.		1T		1T	XXX	XXX			
Horse			3T				XXX				
Total feed needs			10T	2T	5T	1½T					
Amount on hand				¼T	2T						
Furnished by farm					53T						
To be purchased			10T	1-3/4T		1½T					
Price per unit		$	$10	$30	$	$ 50	$	$	$	$	$
Value of feed purchased		$	$100	$54	$	$ 75	$	$	$	$	$

*Indicate: T=Temporary; P=Permanent.

Cost of feed to be purchased by landlord, $______ Cost of feed to be purchased by operator, $229

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Part IV.—FINANCIAL STATEMENT

As of March 11, *19*42

Table I—ASSETS (what we own)

Items	Number or quantity	Value	Subtotals
Land	40	$	$ 8000
Improvements			4000
Machinery and equipment:			
Spiketooth	1	15	
Tractor Disc	1	35	
Tractor Plow	1	35	
1939 V-8 Pickup	1	500	
Used sacks	100	10	595
Livestock:			
Work			
Saddle horse	1	50	
Dairy cattle Dairy	8	560	
Heifers	2	60	
Beef cattle			
Hogs Sows	3	75	
Pigs	1	5	
Sheep			
Poultry	60	40	
			790
Feed:			
Barley	30sk	60	
Wheat	6sk	12	
			72
Seed:			
Barley	30sk	60	
			60
Growing crops:			
Miscellaneous farm supplies		50	50
TOTAL FARM PROPERTY			13567
Household goods			1000
Food on hand			
Cash on hand			50
Accounts receivable			
Cash value life insurance			
GRAND TOTAL	x x x	x x x x x	$14617

Table J—LIABILITIES (what we owe)

Type of debt—To whom owed	Present debt	Adjusted to	To be paid by FSA loan	To be paid with own funds this year
	#23699			
Real-estate mortgages:				
F. L. Bank	$ 3380	$	$	$ 260
Interest:				
F.S.A.	28			28
Personal-property liens:				
FSA	526			526
Balsiger Motor	210	Due	11-~~1~~42	210
Ford V-8				
Bank of America	Tulelake - Roofing Contract			
Roofing	279	$9.58 mo. 1941		115
Hodges-Richfield Service - Tulelake				
Tires	58	1941		58
Crop liens:				
Past due taxes:				
Past due cash rent:				
Other debts:				
Butte Valley Bank				
Note	118	1941		118
Judgments:				
GRAND TOTAL	$4599	$	$	$ 1315

What we own $14,617 ***minus*** **what we owe $** 4599 ***gives our*** **NET WORTH $** 10,018

Does any relative, or others, claim any interest in any assets listed? Yes If so, give full particulars Balsiger Motor Co. has contract on Ford V-8 Pickup

I am endorser on notes, $ No; guarantor on obligations, $ - No; bondsman for $ No

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Part V —FINANCIAL PLANS FOR COMING YEAR 19 42

Table K—OUR ESTIMATED EXPENSES FOR OPERATING THE FARM COMING YEAR IS AS FOLLOWS

Item	Total Expense	We Can Pay	We Need to Borrow
Feed	$ 229	$ 229	$
Seed: Crop, garden	80		80
Fertilizer, lime			
Threshing, ginning	200		200
Misc. crop expense	300		300
Machinery repair	25	25	
Auto, tractor, truck	200	200	
Building and fence repair			
Misc. livestock expense	25	25	
Hired labor	100	100	
Property insurance	50	50	
Current taxes	100	100	
Cash rent			
Current interest	100	100	
Irrigation and drainage	80	80	
Com. and coop. service fee			
Recording fees	5	5	
Other Misc.	50	50	
Sacks 2700	385		385
Plowing & leveling	360		360
Total for Farm	$2289	$ 884	$1405

Table L—FAMILY OPERATING EXPENSES

Item	Total Expense	We Can Pay	We Need to Borrow
Food purchased	$ 194	$ 194	$
Clothing	118	118	
Personal	30	30	
Medical care	123	123	
Household operation	167	167	
Housing—minor imp			
Minor furnishings	10	10	
School, church, recreation	59	59	
Reserve for emergency	20	20	
Life insurance			
Total for Family	$ 721	$ 721	$

Cash value living from farm $ 274.90

Table M—CAPITAL GOODS WE EXPECT TO BUY

Item	Total Expense	We Can Pay	We Need to Borrow
Farm:			
New buildings	$	$	$
New machinery			
Livestock			
Group services			
Household goods:			
Maj. equip. and furn	15	15	
Major house imp	33	33	
Old debts: (J)			
	1315	1315	
Other			
Total Capital	$1363	$1363	$

We need to borrow (total of Tables K, L, M) $ 1405

Table N—FINANCIAL SUMMARY

Items	Table	This Year	19 43
Receipts:			
Crop sales	E	$ 3975	$ 2000
Livestock sales	F	755	800
Livestock products	G	161	100
Complying A. A. A. payments			
Other farm income			
Child support		600	600
Total Receipts		$5491	$ 3500
Expenses:			
Farm operating expense	K	2289	1600
Family operating expense	L	721	800
Total Expenses		$3010	$ 2400
Net cash income		$2481	$ 1100

Table O—LOAN ANALYSIS

Total cash receipts (Table N)	$ 5491
Expenses paid by us (Tables K, L, and M)	2968
Balance available for payment	2523
Payment on FSA loan	1405
Balance	$ 1118

Table P—REPAYMENT SCHEDULE

Item	Interest Rate	Amount Owed	Repayments 1st year	2d year	3d year	4th year	5th year
FSA loan this year: Operating (L)	5%	$ 1405	$ 1405	$	$	$	$
Capital (M)							
Previous FSA loans	5%	526	526				
R. R. Corporation loan F.L.B.	3½%	3380	260	260	260	260	260 until paid
Other debts we can pay (M)		693	529	164			
Other							
Total	x x x	$ 6004	$ 2720	$ 424	$ 260	$ 260	$ 260

The provisions of this farm and home plan herein represented are satisfactory and acceptable and will be followed insofar as possible to do so.

Applicant Matilda S. Tate Homemaker .... Date March 26, 1942

Approval Recommended: RR Sup. Albert G. Kennings Date March 26, 1942

H Sup. Evelyn P. Carter Date March 26, 1942

Approved: Dist. Sup. or Loan App. Off. [illegible signature] Date March 26, 1942

U. S. GOVERNMENT PRINTING OFFICE 8—10965

FARM AND HOME MANAGEMENT PLAN

Name *Tate, Matilda* **Part VI.—HOME SECTION** Application No. ______

Date *2-18-42 Diet II* **OUR PLAN FOR FOOD (Table I)** *04-41* Case No. *145856*

LINE	OUR FAMILY SHOULD USE	THESE FOOD GROUPS	WE PLAN TO USE	WE PLAN TO PRODUCE Quantity	WE PLAN TO PRODUCE Value		WE PLAN TO BUY Quantity	WE PLAN TO BUY Value		OUR FARM NEEDS TO PROVIDE
1	310 {qt. gal. bf. lb.}	Whole milk	274	274	$68	50		$		herd cows
2		Cheese	6				6	1	60	254# B.F.
3	32	Butter	200	200	58	00				
4		TOTAL								
5	95 lb.	Table fats and oils	10				10	2	30	
6		Lard, fat pork, bacon (20, 30)	40				40	12	30	
7		Mayon. ~~Total~~ Peanut B. (10, 6)	24				24	7	50	hogs
8	270 lb.	Lean pork	30				30	9	00	
9		Beef and veal	100				100	30	00	
10		Mutton and lamb								
11		Fish and game	20				20	6	00	
12		Poultry	200	200	44	00				
13		TOTAL								50 meat birds
14	82 doz.	Eggs	182	182	63	70				
15										
16	45 lb.	Dried beans, peas, and nuts (60, 5)	65	60	2	40	5	1	25	
17		Tomatoes for can.	30				30		90	
18	350 lb.	Tomatoes	120				120	3	60	
19		Citrus Orange, lemons, Gr. (150, 2, 10)	162				162	5	10	Plot acres in garden
20		Vegetables for can.	269	269	8	10				
21	580 lb.	Leafy, green, and yellow veg.	500	440	13	20	60	2	40	
22		Com. can. vegetables	72				72	3	60	
23	1200 lb.	Other vegetables	280	240	2	40	40		80	
24		Fruit for can.	330	90	5	40	240	12	00	
25	lb.	Fruit	484	54	3	20	430	21	50	acres in orchard
26										
27	350 lb.	Potatoes—White	600	600	6	00				acres
28		Sweet	50				50	3	50	acres
29		Melons ~~Total~~	40				40		80	
30		Purch. Bread	100				100	10	00	
31	430 lb.	Flour	240				240	9	10	
32		Cereal	100				100	10	00	
33		Noodles, tapioca, mac.	50				50	11	50	
34		Crackers (25) ~~Total~~ cookies (10)	35				35	4	60	
35		Sugar for canning	56				56	3	90	
36	135 lb.	Sugar	50				50	3	50	
37		Sirup, sorghum, etc.	10				10	1	20	
38		School ~~Total~~ lunches (taken from home)								
39		Food accessories						15	00	
40		Cod-liver oil	1 pt. (7/8#)				(1 pt) 7/8#		90	
41	Total value of Food we plan To Produce at *farm* prices				$274	90	To Buy	$193	85	
42	Value of Fuel we plan to provide from farm						Value of Food we have on hand: Stored, $ 0	Canned, $ 0		
43	Total value of Food and Fuel from the farm				$274	90	Total, $ 0			

LINE	Quarts of canned food on hand:	Quarts of food we plan to can this year:	We have these containers on hand:	We need to buy these containers:
44–45	Date 2-16-42			
46	Vegetables 0	Vegetables 66	Ample	None
47	Tomatoes 0	Tomatoes 10		
48	Fruit 0	Fruit 168		
49	Meats 0	Meats		
		Pickles 6		
		Jams, (incl. in fruit)		

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We Plan to Meet CLOTHING Needs, Including Footwear and Headwear for Our Family (Table 2)

Family members	Explanation	Estimated cost	
Men and boys		$	
Women and girls		113	00
Infants under 2 years			
Upkeep, findings		5	00
TOTAL		$ 118	

We Estimate Our PERSONAL EXPENSES (Table 3)

Items	Explanation	Estimated cost	
Tobacco, all forms		$	
Barber		6	
Toilet supplies		15	
Permanents		9	
TOTAL		$ 30	

We Estimate Our Needs for MEDICAL CARE (Table 4)

Items	Explanation	Estimated cost	
Doctor fees and medicine		$ 10	
Dentist Mrs. T. needs all teeth removed - plates		93	
Hospital, nurse			
Eye glasses Mrs. T. - possibly one girl also		20	
Group medical service			
TOTAL		$ 123	

We Are Planning Our HOUSEHOLD OPERATION to Include (Table 5)

Items	Explanation	Estimated cost	
Fuel for heating Wood -	8 cords	$ 40	
Light and power		84	
Water, plumbing, and toilet upkeep			
Ice			
Household help			
Telephone, stationery, and stamps Yes		23	
Soap, cleaning supplies		10	
Matches, toilet tissue, etc.		10	
TOTAL		$ 167	

We Are Planning to Provide for Our HOUSING UPKEEP, IMPROVEMENTS, AND REPAIRS [1] (Table 6)

Items	Explanation	Estimated cost	
Roof—chimney Shingle Terra Cotta Roof needs	repair, paint	$ 20	
Foundation Wood - good			
Porch, steps Wood - good			
Screens and windows Yes Good exc. screen door		1	
Floors Good			
Walls 2 rms. need papering		12	
Storage space Barely sufficient			
Electric installation Yes			
Well, plumbing installation Yes			
Toilet and septic tank Yes			
Value house. goods $1000			
Number of rooms 4		TOTAL $ 33	

Number of bedrooms with 1 bed 1, with 2 beds 2

We Need to Plan for FURNISHINGS, FURNITURE, AND EQUIPMENT MINOR FURNISHINGS (Table 7)

Items	Explanation	Estimated cost	
Kitchen utensils and tools		$	
Washtubs, boards, etc.			
Dishes, glassware, silver			
Lamps, lanterns globes (2 doz.)	fuses (1 doz.)	4	00
Shades, curtains			
Household linen Towels		2	00
Mattresses and ticks			
Bedding—blankets, etc.			
Lids and rubbers		4	00
TOTAL		$ 10	

MAJOR EQUIPMENT AND FURNITURE (Table 8)

Items	Explanation	Estimated cost	
Press. cooker and canning equip. Damaged beyond repair		$	
Stove Elec.			
Refrigerator Elec.			
Laundry equip.—washing machine	Elec.		
Furniture—sewing machine, etc.	Elec.		
Rugs and floor covering 2 rugs	rest linoleum		
Wants 2nd hand typewriter $15	TOTAL	$ 15	–

We Expect to Provide for: (Table 9)

Items	Explanation	Estimated cost	
School cost, reading, etc. (18) (6)		$ 24	
Recreation, community activity (10) (5)		15	
Church, welfare, gifts, etc. (10) (10)		20	
Transportation			
Other family expenses			
TOTAL		$ 59	

Our CASH FAMILY EXPENDITURE Will Be Limited to: (Summary Table 10)

Items	Table	Estimated cost	We can pay	We need to borrow
Food purchased	1	$ 194	$ 194	$
Clothing	2	118	118	
Personal	3	30	30	
Medical care	4	123	123	
Household operations	5	167	167	
Housing {minor improvements	6			
Minor furnishings	7	10	10	
School, church, rec., etc.	9	59	59	
Reserve for emergency		20	20	
Life insurance		None		
TOTAL FAMILY OPER. BUDGET		$ 721	$ 721	$
Household Capital Goods:				
Maj. House Improvement		33	33	
Maj. Equip. & Furn.	8	15	15	
TOTAL HOUSEHOLD CAPITAL GOODS		$ 48	$ 48	$
TOTAL FAMILY BUDGET		$ 769	$ 769	$

[1] Enter major house improvement expenses for wl[...] long-time loan is needed in summary table 10 under "capital [...] Enter all other housing expenses for minor upkeep, improvement, and repairs in table 6.

Evelyn P. Carter, HMS

U. S. GOVERNMENT PRINTING OFFICE 8—12230

Source: Rural rehabilitation loan case files, Siskiyou County, Box 51.

Figure 4. Annual farm and family business summary

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ANNUAL FARM AND FAMILY BUSINESS SUMMARY

(To be filled out at the end of the year)

CASH SUMMARY

1. Receipts from farm (p. 36, cols. 2–10) .... $........
2. Income other than farm (p. 36, col. 11) ....
3. Loans received (p. 36, col. 12) ....
4. TOTAL RECEIPTS (total, lines 1–3) .... $........
5. Minus amount due on sales (p. 35) ....
6. Gives total money taken in .... $........
7. Farm operating expenses (p. 36, col. 13) .... $........
8. Family operating expenses (p. 37, col. 13) ....
9. Capital goods purchased (p. 37, col. 10) ....
10. Debt payments (p. 37, col. 13) ....
11. TOTAL EXPENSES (total, lines 7–10) .... $........
12. Minus unpaid balances on accounts (p. 35) ....
13. Gives total money paid out .... $........
14. Net cash balance (line 6 minus line 13) .... $........

FARM AND FAMILY SUMMARY

1. Receipts from farm (p. 36, cols. 2–10) .... $........
2. Income other than farm (p. 36, col. 11) ....
3. Value of products for home use (p. 41) ....
4. Increase in farm and household inventory (p. 4) ....
5. GROSS FAMILY INCOME (total, lines 1–4) .... $........
6. Farm operating expenses (p. 36, col. 13) .... $........
7. Family operating expenses (p. 37, col. 13) ....
8. Capital goods purchased (p. 37, col. 10) ....
9. Decrease in farm and household inventory (p. 4) ....
10. GROSS FAMILY EXPENSES (total, lines 6–9) .... $........
11. Net family earnings (line 5 minus line 10) .... $........

1. Amount we owe (p. 4): Increase ....
2. Decrease ....
3. Change in net worth (p. 4): Increase ....
4. Decrease ....

FARM BUSINESS SUMMARY

1. Receipts from farm (p. 36) .... $........
2. Value of products used in home (p. 41) ....
3. Increase in farm inventory (p. 2) ....
4. GROSS FARM INCOME (total, lines 1–3) .... $........
5. Farm operating expenses (p. 36) .... $........
6. Capital goods purchased for farm (p. 37) ....
7. Decrease in farm inventory (p. 2) ....
8. GROSS FARM EXPENSE (total, lines 5–7) .... $........
9. Net farm income (line 4 minus line 8) (returns to family labor and farm capital) .... $........

TP BORROWER'S NET INCOME RETURN

1. Gross cash income (receipts from farm and income other than farm, p. 36, cols. 2–10, and col. 11) .... $........
2. Farm operating expense (p. 36, col. 13) ....
3. Family operating expense (p. 37, col. 13) ....
4. Capital goods purchased (expenditures from farm income only, from p. 37) ....
5. Payments on debts (other than real estate, from p. 37) ....
6. TOTAL (paid from farm income, lines 2, 3, 4, 5) .... $........
7. Net cash available for TP payment ....

Source: *Farm Family Record Book*, 1940, p. 45.

Figure 5. Measuring our success

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MEASURING OUR SUCCESS

A. NET WORTH:

1. Our change in net worth was $........................ {☐ gain. ☐ loss. (Check the right one.)

B. DEBT FACTORS:

1. Our gross family income per acre was $........................
2. Our farm and home operating expenses per acre were $........................
3. Our real estate debt per acre was $........................
4. The amount per acre due on the principal this year was $........................
5. Our livestock and equipment debt per acre was $........................
6. The amount per acre due this year on the principal was $........................
7. Our gross family income, $........................, minus our farm and home operating expenses, $........................, and value of living from farm, $........................ (difference, $........................), divided by the number of acres in our farm gives $........................ per acre which can be applied on our debts, for purchase of new farm and home equipment and livestock, and for family improvement.

C. PRODUCTION:

1. Crop yields:
   (a) Our yield per acre of .... was ....
   (b) Our yield per acre of .... was ....
   (c) Our yield per acre of .... was ....
   (d) Our yield per acre of .... was ....
2. Livestock production:
   (a) Our production per cow was .... pounds milk, ... pounds butterfat.
   (b) Our production per hen was .... dozen eggs.
   (c) Our production per sheep was .... pounds wool.
   (d) Our production per goat was .... pounds mohair.
   (e) Our ewes .... (Number) produced .... (Number) lambs.
   (f) Our sows produced .... pigs per litter.
   (g) We purchased or hatched .... chicks and raised .... beyond 2 months of age.
   (h) We purchased or hatched .... turkeys and raised .... for sale or use on farm and home.
   (i) We produced .... lb. of beef per beef cow.

D. DIVERSIFICATION:

1. Each of the following farm and home enterprises including home-consumed products furnished by the farm and increase or decrease in inventory produced one-tenth or more of our gross farm income:

   A........................; B........................; C........................; D........................;
   E........................; F........................

E. SELF-SUFFICIENCY:

1. Our cash expenses this year for the following were: | Value of supplies and labor furnished by our farm:

Our cash expenses		Value furnished by our farm	
(a) Food........................	$........................	(a) Food........................	$........................
(b) Fuel........................	....	(b) Fuel........................	....
(c) Feed........................	....	(c) Feed........................	....
(d) Seed........................	....	(d) Seed........................	....
(e) Labor........................	....	(e) Family labor........................	....
(f) Fertilizer........................	....	(f) Cover crops and manure........................	....
(g) Livestock replacements (other than foundation stock)........................	....	(g) Livestock replacements........................	....
(h) Gas and oil for power........................	....	(h) Feed and forage for workstock........................	....
TOTAL........................	$........................	TOTAL........................	$........................

F. SOIL CONSERVATION:

1. Our farm earned by such soil treatments as growing of green manure crops, application of lime, and land-improvement practices, such as terracing; .... number of soil-building units, worth $........................

G. LABOR:

1. The number of acres in crops per working member of my family was ....
2. The number of acres in crops per work animal: With tractor ....; without tractor ....
3. The number of days lost from work by working members of the family were: Because of illness ....; accidents ....; other ....
4. Value of family labor other than head of family, $........................

H. MARKETING:

1. We have on hand the following livestock which we expected to dispose of by this time, as shown by our farm plan:

Livestock	*Number*	*Units*
....	....	....
....	....	....
....	....	....
....	....	....
....	....	....
....	....	....

MEASURING OUR SUCCESS—Continued

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2. The hold-over of marketable farm products, such as wool, potatoes, etc., on which we do not have a commodity loan is as follows:

Commodity	*Number of units*	*Value*
....	....	$........................
....	....	....
....	....	....
....	....	....

I. SIZE OF BUSINESS:

1. Our gross family income per person in our family was $........................
2. Our farm required .... days of labor to work the crops and handle the livestock.
3. Total acres, ...; crop acres planted, ...; harvested, ...
4. Number livestock units ....

J. TENURE:

1. We would make the following improvements on our farm if our lease were for a term of 5 years or more:
   ....
2. We would make the following improvements in and around our home if our lease were for a term of 5 years or more:
   ....
3. We would make the following changes in our farm program if our lease were for a term of 5 or more years:
   ....
4. We would make the following changes in our home program if our lease were for a term of 5 or more years:
   ....

K. FOOD SUPPLY:

1. We had enough home-produced food to provide for our needs for .... months.

L. HEALTH:

1. Our children missed .... fewer or .... more days from school because of illness this year than they missed last year.
2. Cost of medical care for the family this past year, $........................

M. HOUSING AND EQUIPMENT:

1. We have made the following improvements and repairs, such as providing water supply, sanitary privy, and repairing steps and screens, this year:
   ....
2. We have added the following kitchen equipment: Pressure cooker ....; other ...., ...
3. We have added the following household furnishings during the past year: ...., ..., ...

N. OTHER FACTORS:

Source: *Farm Family Record Book*, 1940, pp. 46-47.